



**2013 Budget**  
**City of Lake Geneva**

# Lake Geneva City Officials

## Mayor James R. Connors

### City Aldermen

1 <sup>st</sup> District	Gary Hougen	Ellyn Kehoe
2 <sup>nd</sup> District	Alan Kupsik	Jeff Wall
3 <sup>rd</sup> District	William Mott	Sturg Taggart
4 <sup>th</sup> District	Dennis Lyon	Sarah Hill

### Administration

City Administrator Dennis Jordan

City Clerk Michael Hawes

City Treasurer Teresa Klein

Municipal Judge Henry Sibbing

Police Chief Michael Rasmussen

City Attorney Daniel Draper

City Comptroller Peg Pollitt

Building Inspector Barney Brugger

Library Director Andrea Peterson

Fire Chief Brent Connelly





## **City of Lake Geneva Mission Statement**

The City of Lake Geneva seeks to preserve its small town atmosphere and quality of life while balancing the desires of our community by delivering high-quality programs and services in a fiscally responsible manner.

## **Policy on Quality**

It is the policy of the City of Lake Geneva and its various departments and employees to provide quality services with the highest municipal standards. We work to provide professional, precise, prompt, courteous, cost-effective and efficient services to our residents and visitors.

**Resolution 12-R73**

**WHEREAS**, the Common Council of the City of Lake Geneva held a Public Hearing for the proposed 2013 Budget on November 19, 2012 pursuant to Chapter 65-90 of the Wisconsin State Statutes and,

**WHEREAS**, the Common Council has deliberated and discussed the 2013 expenditures and revenues,

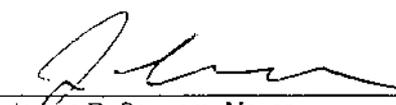
**BE IT THEREFORE RESOLVED**, that the Common Council of the City of Lake Geneva hereby approve the 2013 Operating and Capital Budgets as follows:

	<i>Description</i>	<i>Revenues</i>	<i>Expenditures</i>
<b>GENERAL FUND</b>			
11	Taxes:		
	General Property Taxes	\$ 4,609,000	
	Other Taxes	722,000	
	Special Assessments	1,562	
	Intergovernmental Revenues	1,000,702	
	Licenses and Permits	376,198	
	Fines and Forfeitures	143,575	
	Public Charges for Services	193,725	
	Interest Earnings	5,500	
	Miscellaneous Revenues	8,740	
	Net interfund Transfers	967,448	
	General Government		\$ 1,192,896
	Public Safety		3,588,431
	Public Works		1,467,717
	Health & Human Services		1,138,600
	Culture, Recreation & Education		500,698
	Conservation & Development		140,128
	Total General Fund	<u>8,028,470</u>	<u>8,028,470</u>
<b>DEBT SERVICE</b>			
20	Tax Levy	1,040,389	1,040,389
	Debt Service Fund Balance Applied		
	Total Debt Service Fund	<u>1,040,389</u>	<u>1,040,389</u>
<b>LAKEFRONT</b>			
40	Lakefront Operations	1,033,370	551,384
	Transfers		<u>406,986</u>
	Total Lakefront Fund	<u>1,033,370</u>	<u>958,370</u>
<b>CAPITAL PROJECTS</b>			
41	Tax Levy	90,000	
	Capital Fund Balance Applied	395,000	
	Capital Projects		<u>485,000</u>
	Total Capital Projects Fund	<u>485,000</u>	<u>485,000</u>
<b>TIF #4</b>			
34	Estimated Increment	1,991,180	1,991,180
	Prior Years Increment/Other revenues		
	Total TIF #4 Fund	<u>1,991,180</u>	<u>1,991,180</u>
<b>PARKING LOTS &amp; METERS</b>			
42	Parking Lots & Meters Revenue	1,113,400	438,737
	Meter Fund Balance Applied		
	Transfers	-	<u>560,462</u>
	Total Parking Lots & Meters Fund	<u>1,113,400</u>	<u>999,199</u>
<b>LIBRARY</b>			
99	Levy/Expenditures	418,000	719,639
	Other Revenues	301,639	
	Library Fund Balance Applied		
	Total Library Fund	<u>719,639</u>	<u>719,639</u>

Adopted this 19th day of November, 2012.

ATTEST:

  
Michael D. Hawes, City Clerk

  
James R. Connors, Mayor



# CITY OF LAKE GENEVA, WI

## 2013 Annual Budget Executive Summary

### January 1, 2013 – December 31, 2013

To the Honorable Mayor and Members of the Common Council

#### Re: The Annual Budget Summary for Fiscal Year 2013

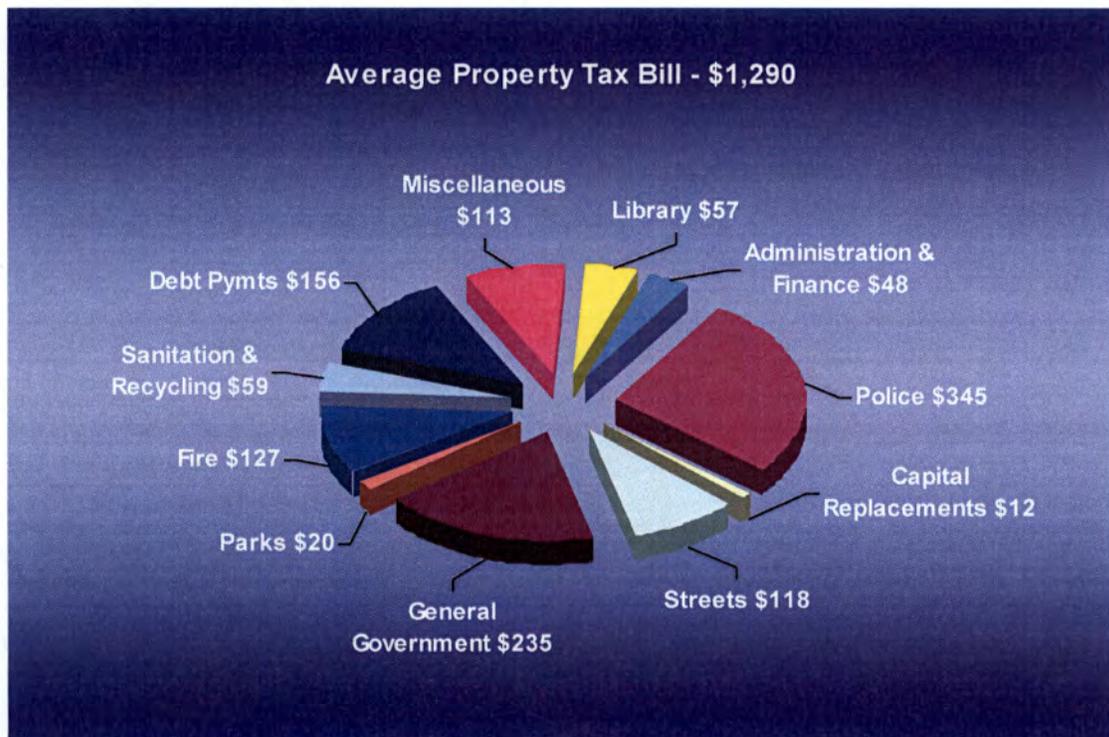
This Annual Operating Budget is intended to:

- Provide a basis of accountability to the taxpayers for the investment of their tax dollars
- Reflect Common Council policies as the elected representatives of the citizens of Lake Geneva
- Serve as an operating plan for the new fiscal year, and
- Provide fiscal policy direction to the City staff

#### Where do Property Taxes go?

To answer one of the most common questions from Lake Geneva residents, the following chart illustrates where the City of Lake Geneva property tax dollars went in 2012.

<b>Example:</b>	<b>Average Assessed Value</b>	<b>\$ 218,700</b>
	Total Tax Bill	\$ 5,312 (\$24.29 per \$1,000 of assessed value)
	City Portion of Tax Bill	\$ 1,290 (\$5.90 per \$1,000 of assessed value)



<b><u>General Government</u></b> <b>\$234.75</b> Encompasses expenditures for the Mayor and Council, Municipal Court, City Clerk, City Attorney, along with the cost of funding elections, health insurance and property insurance.	Control, Leisure Activities, and Conservation and Development.
<b><u>Administration and Finance</u></b> <b>\$48.34</b> Accounts for the salary, benefits and operational costs of the City Administrator, Assessor and Finance Department.	<b><u>Fire</u></b> <b>\$127.39</b> Accounts for all the expenditures of the fire department including prevention activities and fire suppression.
<b><u>Police</u></b> <b>\$345.12</b> Encompasses all the expenditures for police operations including the salary and benefits of Police Officers, Command Staff, Dispatchers, and Community Service Officers.	<b><u>Library</u></b> <b>\$56.81</b>
<b><u>Solid Waste</u></b> <b>\$59.18</b> Provides for the funds necessary for the contracted garbage pick-up and recycling services.	<b><u>Debt</u></b> <b>\$156.16</b> Accounts for all of the general fund debt for major capital projects and equipment.
<b><u>Miscellaneous</u></b> <b>\$112.56</b> Includes the City Hall Building, Building and Zoning, Emergency Management, Traffic	<b><u>Streets</u></b> <b>\$117.47</b> Encompasses all expenses for street and storm sewer repair, leaf pick-up, snow plowing, sidewalk repair and related services.
	<b><u>Parks</u></b> <b>\$19.99</b> All expenses related to the care and maintenance of the parks and trail system.
	<b><u>Capital Replacements</u></b> <b>\$12.23</b> Funding for the replacement of City Police Department vehicles.

**Levy Rate**

A stagnant economy continued throughout 2012 with many people experiencing ongoing job loss, reduction of work hours, along with mandatory and voluntary furlough days. The economy has definitely affected cities throughout the state.

Many cities have been concerned about levy limits and their effect on their respective municipalities. The concern was justified as the Governor extended the levy cap.

This cap allows an increase only if a municipality experiences enough construction growth to raise their levy in excess of the limit.

In Lake Geneva, staff was directed to hold their budgets at the same level that they had in 2012.



The below contributing factors will continue to make 2013 a difficult year for the City.

- State imposed levy limits placed on municipalities
- Legislature not taking into consideration indexing the levy limit by the rate of inflation
- Volatile fluctuation of petroleum products
- Stagnant construction industry
- Continued rising health care costs
- Decreasing interest rates to less than 1% causing negative effects on interest earned from City investments

### **Property Values and Population**

Population growth is slowly improving as is new residential development. This past year the City issued a total of 18 new home residential permits. Although residential construction has remained slow in Walworth County, we are hopeful that the market will continue to improve in the City for 2013. The City expects residential property value recovery to be moderate over the next few years. The City currently has approximately 900 planned units available for residential development. The City's assessed value decreased by 6.3% to \$1,120,554,200 in 2012 due to a revaluation by the Assessor. This reduction in value resulted in the City's mill rate rising 39 cents although the City's levy remained flat. The net effect to tax bills for the City's portion was zero.

The commercial sector holds an optimistic outlook as there are few vacancies in the downtown district and continual upgrading of buildings. A new development was approved between Home Depot and Target and also on one of the Target outlots. The value of the development at build out is over \$7,000,000.

### **Top Ten Taxpayers**

The below list demonstrates that the highest valued properties, in terms of equalized value, lean heavily to the retail sector as the top five taxpayers are retail properties.

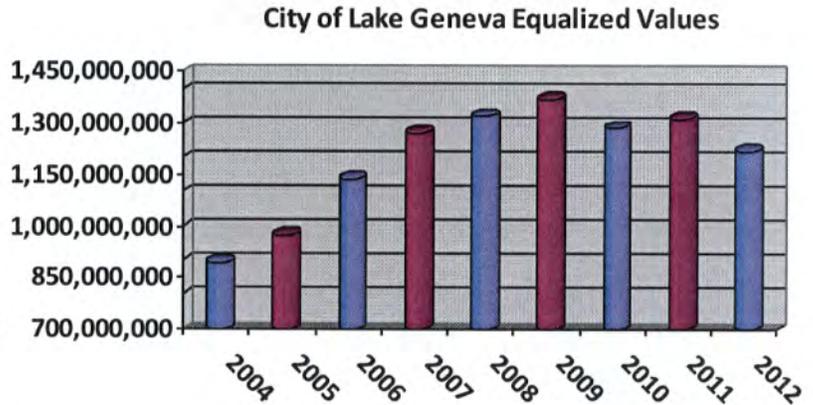
<b><u>Top Taxpayers</u></b>	<b><u>Equalized Value</u></b>
Geneva Square	\$ 16,021,409
Wal-Mart	\$ 14,434,782
Home Depot	\$ 9,442,248
Target	\$ 9,332,454
Kocourek Property Holdings	\$ 8,096,179
Residential	\$ 7,727,492
Ridges	\$ 7,111,550
Residential	\$ 6,979,907
AEI (Best Buy)	\$ 6,659,639
Southwind Prairie II LLC	\$ 6,650,197
Total	\$ 92,455,857

**Equalized Values**

The 2012 City of Lake Geneva's equalized value declined 7% from the 2011 value, settling at \$1,220,108,300.

This decrease encompassed an eight percent lower residential value and six percent lower commercial value with no reduction in manufacturing values.

The City's equalized values are expected to rise moderately in 2013.



**State of Wisconsin Shared Revenue & Connecting Highway Payments**

This year we expect to receive state aid payments totaling \$838,942 from the State of Wisconsin. This amount covers Shared Revenue of \$107,887, General Transportation Aid of \$715,055, and Exempt Computer Aid of \$16,000.

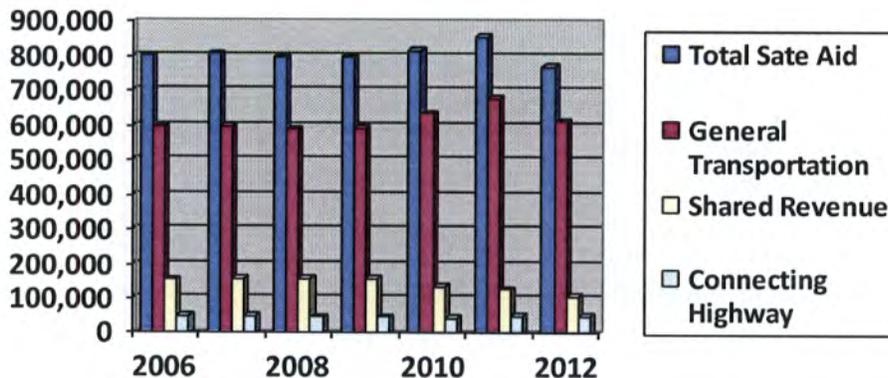
**Expenditure Restraint Program**

The City of Lake Geneva is expected to receive an Expenditure Restraint payment of \$1,460 in 2013; a decrease of \$6,032 from 2012.

**Other Revenues**

Interest rates have continued to fall and will result in less money earned on investments. The Common Council passed an ordinance that allows staff to invest in the CDARS program, which was supposed to maximize interest earned on investments. However, CDARS rates are depressed to the point of being just barely above the Local Government Investment Pool rates. It is estimated that the City's investments will earn \$5,500 in interest in 2013; a significantly lower amount than what the City has received in the past.

**City of Lake Geneva State Aid**



### **Hotel/Motel Room Tax**

The 2013 budget shows no change in the Hotel/Motel tax revenue. Vacancy rates have stabilized and the City expects 2013 will be similar to 2012. The current room tax rate of five percent is expected to bring in a total of \$400,000 to the City's coffers. Of this revenue, \$95,000 will be provided to the Convention & Visitors Bureau for the promotion of tourism.

### **Building Permits**

Building permits are expected to show a slow but steady increase in 2013.

### **Lakefront & Parking Funds**

The Lakefront and Parking funds are separate from the General Fund. However, the Common Council does utilize monies from these funds for general fund operations in order to provide property tax relief. The Lakefront revenues are generally rather static, except if there are increases to boat slip and buoy fees, or fluctuations in weather that can affect beach revenues. The Parking meter rates were increased from 50 cents per hour to \$1.00 per hour this past year. This increases revenue to the parking fund by approx. \$300,000 to \$400,000 per year. During 2012 budget deliberations, the Council indicated a desire to establish an equipment replacement fund with some of this revenue. This was accomplished at the end of fiscal year 2012 with the creation of a Designated Fund Balance account for Equipment Replacement. The Luke parking station system installed in 2012 allows for increased parking revenues due to greater efficiencies and the availability of different payment options. Revenues from parking tickets have decreased as a result of the new system.

## **READING THE PROPOSED BUDGET**

In governmental accounting, the resources of the government are accounted for in funds.

### **Explanation of Fund Accounting**

"Funds" are defined as an independent accounting entity with a self-balancing set of accounts. Funds are categorized into fund types, each of which is associated with major services provided by the governmental unit. The equity accounts in governmental accounting are referred to as fund balance. The fund balance accounts can be divided into unreserved and reserved accounts. "Unreserved fund balance" is the difference between assets, liabilities and fund reserves. "Reserved fund balance" indicates that a portion of the fund balance is not available for appropriation or is legally separated for a specific future use.

Fund balance "designations" may be established to indicate managerial plans or intent. For example, a portion of the unreserved fund balance may be "designated" for future capital equipment replacement.

There are basically three groups of funds in governmental accounting: governmental funds, proprietary funds, and fiduciary funds. The City of Lake Geneva does not operate a fiduciary fund.

- Government funds are often referred to as “source and use” funds. These are the funds through which most governmental functions typically are financed. These fund types included in this category are general, special revenue, capital projects, and debt service funds.
- Proprietary funds are used to account for a government’s ongoing organizations and activities which are similar to those often found in the private sector. The fund types included in this category are enterprise and internal service funds. For example, the City utilizes the following enterprise funds: Lakefront and Parking.

**FY 2013 Proposed Budget Overview**

The proposed budget attempts to address the rising demand for services and increasing costs for utilities, fuel, and supplies. A few highlights from this budget include:

- A zero percent increase in the property tax levy for the City portion of the tax bill
- The City’s undesignated reserve fund of \$2,245,317 as of the December 31, 2011 audit

Residential property values comprise approximately 70.5 percent of total property values for 2012, while commercial and manufacturing property comprises approximately 25.8 and 1.7 percent of total assessed property values, respectively.

**General Fund**

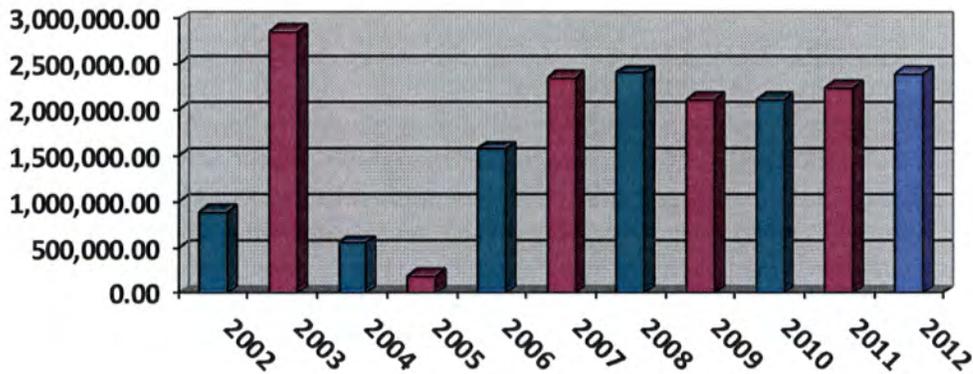
	<u>2012 Budget</u>	<u>2013 Budget</u>	<u>% Change</u>
<b>Expenditures:</b>	<b>\$7,835,079</b>	<b>\$8,028,470</b>	<b>2.5%</b>
<b>Revenues:</b>	<b>\$7,835,079</b>	<b>\$8,028,470</b>	<b>2.5%</b>

**Summary**

The City continues to closely evaluate all expenditures and the 2013 Budget results in a 2.5 percent increase in operating expenditures. However, the tax levy to our citizens has remained the same. This is significant given that the budget accounts for increases in fuel, utility, and insurance costs. This has been accomplished through increased transfers from the Parking and Lakefront Funds as well as constant close evaluation of the budgeted and actual expenses on a monthly basis.

The proposed budget would leave \$2+ million in the General Fund Reserve. This is 25 percent of the general fund expenditures and allows the City to have three months of operating funds if there was an emergency that led to delayed state and federal payments.

### Ten Year General Undesignated Fund Balance



### General Fund Budget

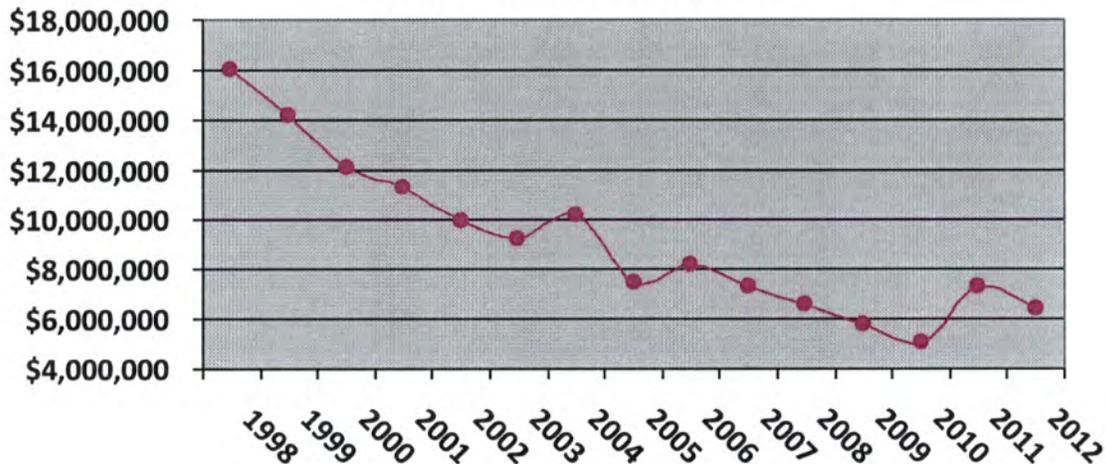
Operations costs in the General Fund Budget have remained under control over the past two years. The major drivers of every operational budget are personnel costs, including health insurance increases. The City has been forced to absorb increased retirement contributions as the Wisconsin Retirement System has steadily increased its contribution rates for its member agencies.

All major capital equipment replacements and projects for the next year are funded by the 2011 promissory note.

### General Fund Debt:

The following is a chart showing the City of Lake Geneva's debt since 1998. A city is allowed to borrow up to 5 percent of its equalized value. In 1998, the City owed \$16 million in bond payments with an assessed value of \$569,144,000. The City had borrowed 55 percent of its capacity. Currently, the City's GO debt is \$6,375,000. The City's debt payments for principal

### Outstanding Debt Balance 1998 - 2012



and interest in 2013 will be \$1,040,389. The \$6,375,000 is 11.4 percent of the City's borrowing capacity. If the City needs to borrow for capital projects, it has the capacity to do so. The 2003 bonding will be paid off in March, 2013.

#### **Tax Increment Finance District #4**

TIF districts are the primary economic tool used in communities throughout Wisconsin. A TIF district is a defined geographic area, where a new development or redevelopment can/should occur within the boundaries of a city. Through a partnership with the other taxing entities, the TIF district provides funds for infrastructure improvements, redevelopment assistance, and economic development activities by capturing all the new value within its boundaries.

Once a district is created, a base value is determined. All the taxing jurisdictions continue to receive tax income on the base value of the district. However, any new value created in the district is "captured" and expended upon projects that will continue to contribute to the development/redevelopment of the district. This is known as the "Tax Increment." Typically large scale infrastructure improvements are funded through debt (municipal bonds) and the tax increment makes the debt payments. Through these activities, property values continue to increase, as the new development pays for itself.

Once all the debt is paid in the district and the projects are completed, the district can be retired. When this occurs, the value of the property is added to the base value of the city. TIF #4 is projected to be dissolved at the end of 2017 unless the Council decides to close it sooner.

The Tax Increment Finance (TIF) District #4 encompasses a large area of the City, and includes much of the downtown core, the White River area, and the waterfront. TIF #4 has performed well since its inception, and it has created more than \$83,258,700 in incremental value.

#### **Summary**

The proposed budget is reflective of the City's commitment to maintaining sound fiscal policy with an emphasis on establishing fiscally sound reserve funds. The proposed budget would not be possible without the efforts of our department heads and their staffs, the Comptroller, the Finance Committee, and the Mayor and Common Council. I hope you find this introduction and overview useful and informative. The proposed budget allows the City to continue to provide essential services at a reasonable tax rate for the citizens of Lake Geneva.

Dennis E. Jordan  
City Administrator  
February 8, 2013

DATE: 01/06/2013  
 TIME: 16:14:32  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	----- 2012 9 MO. ACTUAL	----- PROJECTED	----- --2013-- FINAL BUDGET
BEGINNING BALANCE							
GENERAL GOVERNMENT							
REVENUES							
11-00-00-4111	GENERAL PROPERTY TAXES	4,256,199	4,466,490	4,608,960	4,608,960	4,608,960	4,609,000
11-00-00-4113	OMITTED & MISC TAX REVENUE	21,587	1,234	0	0	0	0
11-00-00-4114	MOBILE HOME PARK FEES	4,361	4,223	3,800	3,732	4,000	4,000
11-00-00-4121	ROOM TAX	457,377	437,521	400,000	313,012	415,000	400,000
11-00-00-4122	SALES TAX DISCOUNT	399	332	275	337	352	350
11-00-00-4131	TAXES FROM WATER UTILITY	266,327	277,643	267,000	203,948	271,930	275,000
11-00-00-4180	INT & PENALTY ON TAXES	91	1,014	900	1,135	1,150	900
11-00-00-4181	ROOM TAX LATE FEES	0	5,000	0	150	150	0
11-00-00-4182	ROOM TAX INTEREST	5,000	7,792	0	265	265	0
11-00-00-4262	SPEC. ASSMTS-CURB & GUTTER	630	10,212	1,200	9,247	9,606	1,582
11-00-00-4340	MUNICIPAL RECYCLING GRANT	36,856	23,828	24,000	23,851	23,851	23,500
11-00-00-4341	STATE SHARED REVENUE	127,423	126,129	108,685	23,794	108,685	107,887
11-00-00-4343	EXPENDITURE RESTRAINT PROGRAM	0	0	7,491	7,491	7,491	1,460
11-00-00-4353	STATE AID FOR HIGHWAYS	680,115	729,378	661,455	496,068	661,425	715,055
11-00-00-4360	PYMT MUNI SERVICES-CONSERVAIN	3,316	3,575	3,500	3,315	3,315	3,300
11-00-00-4361	STATE COMPUTER AID	16,666	18,495	16,000	18,976	18,976	16,000
11-00-00-4362	AIDS IN LIEU OF TAXES-PILOT	44,000	27,000	27,000	0	27,000	27,000
11-00-00-4368	GLLEA ACCOUNTING SERVICES	3,000	3,000	3,000	1,500	3,000	3,000
11-00-00-4369	FEMA DISASTER AID & RELIEF	0	55,378	0	0	0	0
11-00-00-4410	LIQUOR & MALT BEVERAGE LICENSE	39,051	30,455	29,000	32,200	32,200	30,000
11-00-00-4411	OPERATOR LICENSES	8,715	13,755	12,000	13,250	13,750	13,000
11-00-00-4412	OTHER BUS LIC-CIG,MILK,VID,ETC	8,525	16,320	16,000	20,725	21,300	18,000
11-00-00-4413	BUS PERMITS-SELLERS,ALARM,ROOM	1,215	1,870	1,500	5,110	5,160	4,500
11-00-00-4415	CABLE TV FRANCHISE FEES	103,109	105,792	100,000	55,688	104,000	105,000
11-00-00-4420	NONBUS LIC-DOGS/CATS	335	659	400	1,539	500	400
11-00-00-4425	OTHER LICENSES & FEES	5,360	5,015	3,000	5,175	5,175	5,000
11-00-00-4490	WORK PERMITS	490	497	490	537	545	500
11-00-00-4495	OTHER PERMITS	2,095	2,240	2,000	2,650	2,750	2,200
11-00-00-4510	ANNEXATION FILING FEES	300	0	0	600	600	0
11-00-00-4522	RESTITUTION	75	160	0	12	16	0
11-00-00-4600	CASH DRAWER OVERRAGES/UNDERAGES	144	5	0	1	1	0
11-00-00-4610	GENERAL GOV'T MISC REVENUE	2,940	17,262	3,000	1,759	2,000	2,000
11-00-00-4611	SPECIAL ASSMT LETTERS FEES	4,115	5,600	4,000	5,480	5,900	5,500
11-00-00-4690	MISCELLANEOUS SALES	60	51	50	38	38	0
11-00-00-4730	DONATIONS	0	1	0	3,000	3,000	0
11-00-00-4811	INTEREST INCOME	10,846	6,690	5,000	6,391	6,500	5,500
11-00-00-4812	A/R FINANCE CHARGES	549	944	800	899	925	800
11-00-00-4813	INTEREST ON SPECIAL ASSESSMENT	0	965	650	529	529	575

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	2012 9 MO. BUDGETED	2012 9 MO. ACTUAL	2012 PROJECTED	--2013-- FINAL BUDGET
<b>GENERAL GOVERNMENT REVENUES</b>							
11-00-00-4819	DISCOUNTS EARNED	360	389	300	269	300	300
11-00-00-4830	SALE OF CITY EQUIPMENT	2,189	0	3,000	23,173	23,173	0
11-00-00-4832	SALE OF CITY REAL ESTATE	0	0	0	300,000	300,000	0
11-00-00-4835	RENT DONATIONS	401	351	300	176	234	225
11-00-00-4840	INSURANCE REIMBURSEMENTS	21,160	18,191	15,000	2,588	3,000	3,000
11-00-00-4845	INSURANCE REBATE-LEAGUE	3,789	5,068	4,000	3,203	3,203	3,000
11-00-00-4900	PROCEEDS FROM BORROWING	0	5,278	0	0	0	0
11-00-00-4922	TID ADMIN REIMBURSEMENT	0	0	20,000	0	0	20,000
11-00-00-4930	TRANSFER FROM LAKEFRONT	327,355	394,920	383,657	0	400,000	406,986
11-00-00-4950	REVENUE FROM PARKING FUND	451,143	475,584	436,720	0	450,406	560,462
<b>TOTAL</b>		<b>6,917,668</b>	<b>7,306,306</b>	<b>7,176,133</b>	<b>6,200,773</b>	<b>7,550,361</b>	<b>7,374,982</b>
<b>TOTAL REVENUES: GENERAL GOVERNMENT</b>		<b>6,917,668</b>	<b>7,306,306</b>	<b>7,176,133</b>	<b>6,200,773</b>	<b>7,550,361</b>	<b>7,374,982</b>
<b>MUNICIPAL COURT REVENUES</b>							
11-12-00-4510	COURT PENALTIES & FINES	184,554	140,039	115,000	126,838	135,000	125,000
11-12-00-4513	PARKING CITATION COLLECTIONS	17,500	14,500	13,000	10,000	13,000	13,000
11-12-00-4514	COURT CITATION COLLECTN-STARK	4,259	2,875	3,500	1,302	1,500	1,500
11-12-00-4640	REIMBURSEMENTS BY DEFENDANTS	1,001	254	250	325	325	300
11-12-00-4811	MUNICIPAL CT INTEREST INCOME	2,397	2,202	2,000	1,428	1,500	1,500
<b>TOTAL</b>		<b>209,711</b>	<b>159,870</b>	<b>133,750</b>	<b>139,893</b>	<b>151,325</b>	<b>141,300</b>
<b>TOTAL REVENUES: MUNICIPAL COURT</b>		<b>209,711</b>	<b>159,870</b>	<b>133,750</b>	<b>139,893</b>	<b>151,325</b>	<b>141,300</b>
<b>POLICE REVENUES</b>							
11-21-00-4352	LAW ENFORCEMENT TRAINING AIDS	10,230	4,860	4,000	3,960	3,960	4,500
11-21-00-4353	FEDERAL GRANTS & REIMBURSEMENT	12,767	56,610	0	0	0	0
11-21-00-4354	STATE GRANTS & REIMBURSEMENTS	9,008	92,198	0	0	0	0
11-21-00-4620	SEIZURES	1,725	1,074	0	6,056	6,056	0
11-21-00-4621	POLICE-MISCELLANEOUS REVENUE	1,278	1,172	1,000	1,160	1,200	1,200
11-21-00-4622	WAGE REIMBURSEMENTS	102,186	114,955	105,496	102,948	105,496	58,998

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
<b>POLICE REVENUES</b>							
11-21-00-4623	MISCELLANEOUS TAXABLE REVENUES	49	34	50	44	50	50
11-21-00-4625	VEHICLE LOCKOUT FEE	4,843	4,613	4,500	3,252	4,500	5,000
11-21-00-4626	BLOOD DRAW REIMBURSEMENT	0	0	0	402	536	1,840
11-21-00-4730	DONATIONS	2,203	6,653	2,000	0	0	2,000
11-21-00-4735	COMMUNICATIONS REIMB-FIRE DEPT	34,500	34,500	34,500	34,500	34,500	34,500
11-21-00-4737	SOFTVEST DONATIONS/GRANTS	2,274	0	0	440	440	0
TOTAL		181,063	316,669	151,546	152,762	156,738	108,088
TOTAL REVENUES: POLICE		181,063	316,669	151,546	152,762	156,738	108,088
<b>FIRE REVENUES</b>							
11-22-00-4340	EMS PROVIDER SUPPORT-ACT 102	7,220	4,770	4,500	4,976	4,976	4,500
11-22-00-4342	FIRE DUES FROM STATE	37,243	37,410	37,000	41,289	41,289	41,000
11-22-00-4354	STATE GRANTS & REIMBURSEMENTS	8,916	518	0	0	0	0
11-22-00-4471	FIRE DEPT BURNING PERMIT	300	615	400	730	800	500
11-22-00-4610	MISCELLANEOUS REVENUE	1,321	0	500	1,594	1,594	500
11-22-00-4620	FIRE WAGE INCOME	0	102	0	0	0	0
11-22-00-4622	EMS WAGE INCOME	0	3,500	0	0	0	0
11-22-00-4623	INSPECTION FEES	25,068	24,342	30,000	42,701	42,800	38,000
11-22-00-4624	FIRE/EMS BILLING REVENUE	177,283	157,594	145,000	138,497	152,000	152,000
11-22-00-4625	PLAN REVIEW/SPRINKLER SYSTEMS	16,550	29,365	15,000	12,095	15,000	15,000
11-22-00-4730	TOWNSHIPS FIRE SERVICES	100,000	44,500	40,000	33,500	40,000	42,000
11-22-00-4811	INTEREST	339	432	0	0	0	0
11-22-00-4830	SALE OF FIRE DEPT EQUIPMENT	0	96,895	0	0	0	0
11-22-00-4851	FIRE DEPT DONATIONS	3,745	1,725	500	1,530	1,600	500
11-22-00-4855	DONATIONS-CPR CLASSES	2,107	2,060	0	515	515	0
TOTAL		380,092	403,828	272,900	277,427	300,574	294,000
TOTAL REVENUES: FIRE		380,092	403,828	272,900	277,427	300,574	294,000
<b>BUILDING &amp; ZONING REVENUES</b>							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	-2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013-- FINAL BUDGET
<b>BUILDING &amp; ZONING</b>							
11-24-00-4430	BUILDING PERMITS	48,224	38,948	40,000	36,327	45,156	50,000
11-24-00-4431	ELECTRICAL PERMITS	14,071	9,919	10,000	9,856	10,000	10,000
11-24-00-4432	PLUMBING PERMITS	15,016	8,651	10,000	7,592	9,000	10,000
11-24-00-4433	OTHER PERMITS	29,857	14,986	10,000	10,797	11,000	12,000
11-24-00-4440	ZONING PERMITS & FEES	16,049	14,550	13,000	14,950	15,000	14,000
11-24-00-4630	TRASH PICK-UP REVENUE	60	60	100	50	50	100
<b>TOTAL</b>		<b>123,277</b>	<b>87,114</b>	<b>83,100</b>	<b>79,572</b>	<b>90,206</b>	<b>96,100</b>
<b>TOTAL REVENUES: BUILDING &amp; ZONING</b>		<b>123,277</b>	<b>87,114</b>	<b>83,100</b>	<b>79,572</b>	<b>90,206</b>	<b>96,100</b>
<b>EMERGENCY MGMT REVENUES</b>							
11-29-00-4353	FEDERAL GRANTS	0	5,000	4,000	0	0	0
11-29-00-4354	STATE GRANTS	14,642	10,221	0	0	0	0
<b>TOTAL</b>		<b>14,642</b>	<b>15,221</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES: EMERGENCY MGMT</b>		<b>14,642</b>	<b>15,221</b>	<b>4,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STREET DEPARTMENT REVENUES</b>							
11-32-10-4630	MISC STREET DEPT REVENUE	1,953	2,900	1,000	100	100	0
11-32-10-4644	WEED CUTTING	1,532	3,216	2,250	9,877	9,877	5,000
11-32-10-4730	STREET DEPT DONATIONS	34	0	0	0	0	0
<b>TOTAL</b>		<b>3,519</b>	<b>6,116</b>	<b>3,250</b>	<b>9,977</b>	<b>9,977</b>	<b>5,000</b>
<b>SNOW &amp; ICE</b>							
11-32-12-4631	SNOW & ICE CONTROL	18,993	2,275	2,400	5,758	6,000	3,000
<b>TOTAL SNOW &amp; ICE</b>		<b>18,993</b>	<b>2,275</b>	<b>2,400</b>	<b>5,758</b>	<b>6,000</b>	<b>3,000</b>

DATE: 01/06/2013  
 TIME: 16:14:32  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
<b>STREET DEPARTMENT</b>							
TREE & BRUSH							
11-32-13-4644	BRUSH PICKUP CHARGES	0	4,611	1,000	0	0	0
11-32-13-4681	SALE OF TREES	643	0	0	0	0	0
11-32-13-4851	DONATIONS TO TREE PROGRAM	596	1,125	0	0	0	0
TOTAL TREE & BRUSH		1,239	5,736	1,000	0	0	0
TOTAL REVENUES: STREET DEPARTMENT		23,751	14,127	6,650	15,735	15,977	8,000
<b>TRAFFIC CONTROL REVENUES</b>							
11-34-10-4639	CAR TOWING REIMBURSEMENTS	4,615	2,810	3,500	1,751	1,900	2,000
TOTAL		4,615	2,810	3,500	1,751	1,900	2,000
TOTAL REVENUES: TRAFFIC CONTROL		4,615	2,810	3,500	1,751	1,900	2,000
<b>PARKS REVENUES</b>							
11-52-00-4674	PARK APPLICATION FEE	580	575	500	750	750	600
11-52-00-4675	PARK USE FEES	3,870	2,820	3,000	3,850	3,955	3,400
TOTAL		4,450	3,395	3,500	4,600	4,705	4,000
TOTAL REVENUES: PARKS		4,450	3,395	3,500	4,600	4,705	4,000
<b>CONSERVATION/DEVELOPMENT REVENUES</b>							
11-70-00-4721	HISTORIC PRESERVATION DONATION	3,162	325	0	5	5	0
11-70-00-4723	HISTORIC PLAQUE REIMBURSEMENTS	125	510	0	120	120	0
TOTAL		3,287	835	0	125	125	0
TOTAL REVENUES: CONSERVATION/DEVELOPMENT		3,287	835	0	125	125	0
<b>GENERAL GOVERNMENT EXPENSES</b>							

**GENERAL REVENUES**

**11 00-00**

**4111 GENERAL PROPERTY TAXES**

Real estate taxes collected to fund general operations. The total mill rate is \$24.30 per \$1,000 of assessed valuation of which \$5.90 is the portion raised for the City of Lake Geneva operations.

**4113 OMITTED & MISC TAX REVENUE**

Tax revenue that was omitted from the levy and subsequently paid. Also includes Rescinded taxes as a result of tax adjustments.

**4114 MOBILE HOME PARK FEES**

Taxes charged on the trailer units at Timbers Court. The tax rate applied to the assessed value of the trailers is the same as the tax rate on real estate. Timbers Court taxes are prorated to pay taxes on a five-month period.

**4121 ROOM TAX**

A tax charged at the rate of 5% on the sale of rooms to the traveling public, charged by all businesses engaged in transient lodging facilities. Room tax is received by the City on a monthly basis. Funds are distributed quarterly to the Hotel/Motel Association to promote and service the tourism industry.

**4122 SALES TAX DISCOUNT**

The portion of sales tax collected (State & County) that is retained by the City monthly. The discount is .5% of sales tax collected if over \$2,000 or the discount is \$10.00 if sales tax collected is under \$2,000.

**4131 TAXES FROM WATER UTILITY**

City and schools portion of the total mill rate applied to the property value of Utility Commission property as determined each year in the annual PSC (Public Service Commission) report.

**4180 INTEREST & PENALTY ON TAXES**

Interest charged on delinquent personal property tax accounts, due in full by January 31st, at a rate of 1% per month retroactive to January 1.

**4181 ROOM TAX LATE FEES**

Fees charged to Hotel/Motel establishments for late filing of monthly room tax payments collected into account 11 00-00 4121. Payments must be received within thirty (30) days after the end of the calendar month or a \$25.00 late fee is assessed in addition to the tax and interest.

**4182 ROOM TAX PENALTIES**

Interest charged to delinquent room tax payments assessed on the Hotel/Motel establishments for late filing of monthly room taxes which were due within thirty (30) days after the end of a calendar month, at a rate of 1% per month.

**4262 SPECIAL ASSESSMENTS – CURB & GUTTER**

Principal revenue amounts for charges to the public for curb and gutter work paid by the City and allocated to the residents by special assessment resolution.

- 4340 MUNICIPAL RECYCLING GRANT**  
Grants received from the State for expenses relating to the recycling program. Each year, the City must file a new grant application, accounting for these expenses, and they should equal, within the eligibility requirements, this grant revenue. The expense account to refer to for comparability between grants funds and expenses is account number 11 36-00 5297, which is part of the Sanitation and Recycling department.
- 4341 STATE SHARED REVENUE**  
Shared revenue payments received from the Wisconsin Department of Revenue.
- 4343 EXPENDITURE RESTRAINT PROGRAM**  
This program provides cash awards to cities that voluntarily agree to hold their net general fund expenditure increases to no more than the Consumer Price Index rate, as adjusted for certain growth factors.
- 4353 STATE AID FOR HIGHWAYS**  
General Transportation and Connecting Highway Aids received from the Wisconsin Department of Transportation. The General Transportation Aids are based on the appropriations proposed in 1993 Senate Bill 44. Connecting highways are marked State Trunk Highways through large cities and villages. The General Transportation and Connecting Highway Aids are distributed on a quarterly basis.
- 4354 OTHER STATE GRANTS**  
Other miscellaneous grants that the City applies for and receives. For example, we received a Tree Inventory grant from the Wisconsin DNR in 2009.
- 4360 PAYMENT FOR MUNICIPAL SERVICES-CONSERVATION**  
Payment received from the Wisconsin Department of Administration for municipal services (police & fire protection) provided at the Big Foot Beach State Park. Also payments received from the WI Department of Natural Resources at a rate of 88 cents per acre as a grant on each acre of state park property.
- 4361 STATE COMPUTER AID**  
Payments received from the Wisconsin Department of Revenue for businesses computers, which are exempt from personal property taxes.
- 4362 AIDS IN LIEU OF TAXES-PILOT**  
Covenant Harbor began paying aids in lieu of taxes in 2007 and Havenswood began paying in 2009.
- 4368 GLEA ACCOUNTING SERVICES**  
Payments received from the Geneva Lake Law Enforcement Agency for accounting services provided by the Comptroller.
- 4369 FEMA DISASTER AID & RELIEF**  
Payments made by the Federal Government to help offset expenses related to a qualifying disaster.
- 4410 LIQUOR & MALT BEVERAGE LICENSES**  
Payments made by businesses for liquor licenses based on the City's fee schedule. Also includes publication fee, change of agent fee and temporary retailers. Annual renewal is required.
- 4411 OPERATOR LICENSES**  
Fees for required licenses by the individual employees to sell liquor and malt beverages. Licenses are renewable every June 30<sup>th</sup> and a reduced rate is in effect Jan. 1<sup>st</sup>.

- 4412 OTHER BUSINESS LICENSES -CIGARETTES, MILK, VIDEO, ETC**  
Fees for licenses required by businesses to sell certain items or to provide certain types of entertainment for their customers. Types of licenses include: general business, cigarette, milk, video games, juke boxes, pool tables, milk dealers, taxi cab companies, taxi cab drivers, mobile home parks, theatres, bowling lanes, trolleys, security licenses (guard permits). Annual renewal of these licenses is required.
- 4413 BUSINESS PERMITS-SELLERS, ALARM, ROOM, SIDEWALK CAFE**  
Permit fees for businesses or individuals to conduct certain types of business or maintain security. Business permits include seller's (temporary transient sales), room tax permits, alarm permits, massage parlor permits, and massage technician permits. New in 2012, a sidewalk café permit was approved for restaurants to serve food in their allowable sidewalk area. Annual renewal is required.
- 4415 CABLE TV FRANCHISE FEES**  
Revenue per a contract with Time Warner Communications Inc. in which the cable TV company pays to the City 5% of its previous year's gross revenue. The payments to the City are to be made by April 30, July 31, October 31, and January 31 for each respective previous quarter.
- 4420 NON-BUSINESS LICENSES – DOGS/CATS**  
Fees for licenses that are not related to business operations. These annual licenses include dog and cat licenses.
- 4425 OTHER LICENSES AND FEES**  
Miscellaneous license and fees such as Weights & Measures license fees and Exempt Property Application fees (churches are exempt from this fee per State Statute).
- 4490 WORK PERMITS**  
Fees (\$10.00 each) charged for work permits issued to minors enabling them to work. 75% of this is sent to the State of Wisconsin & the other 25% is City revenue.
- 4495 OTHER PERMITS**  
Fees for Special Event Permits, Street Use Permits and Banner Permits.
- 4510 ANNEXATION FILING FEES**  
The fee paid by a petitioner to file to annex their land into the City limits.
- 4600 CASH DRAWER OVERAGE/UNDERAGES**  
When the cash drawers are rarely under or over, the difference is booked here.
- 4610 GENERAL GOVERNMENT MISCELLANEOUS REVENUE**  
Revenue that is not specified in any other category. These revenues include: voter lists, meeting tapes, public records requests, NSF fees, Coke machine revenues, charges for postage when mailing requested chargeable information, and any other nontaxable miscellaneous sales or revenues.
- 4611 SPECIAL ASSESSMENT LETTER FEES**  
A fee of \$35.00 is charged to issue statements (usually to title companies) before pending property transfers/sales stating whether the City holds any liens on a real estate parcel by special assessment such as curb & gutter or sidewalks and/or if there are any unpaid monies owed to the City.
- 4690 MISCELLANEOUS SALES**  
Taxable sales to the general public. These sales include zoning books, zoning maps, topographic maps, city flags, copies and any other taxable sale.

- 4730 DONATIONS**  
Money given to the City of Lake Geneva either for an unexpressed purpose or for a restricted purpose. Donations are generally budgeted for the current fiscal year unless the donation is large and restricted to interest-only spending.
- 4811 INTEREST INCOME**  
Bank interest earned on General Fund accounts. These accounts include: general fund cash, general fund investment pool, general fund temporary investments (CDs and CDARs), tax agency cash, and debt service cash.
- 4812 A/R FINANCE CHARGES**  
Interest charged on accounts receivable balances longer than a month in arrears.
- 4813 SPECIAL ASSESSMENT INTEREST**  
Interest charged on special assessments when a deferred payment plan option is selected by the property owner.
- 4819 DISCOUNT EARNED**  
Discounts received from vendors for timely payment of invoices.
- 4830 SALE OF CITY EQUIPMENT**  
Proceeds from used City equipment that has been sold.
- 4835 RENT DONATIONS**  
Donations received for the use of City meeting rooms.
- 4840 INSURANCE REIMBURSEMENTS**  
Payments received from our liability insurance company for claims filed. This would include claims for damages and for workers compensation. Also included are restitution payments from individuals or their insurance companies for damages and other claims. This account includes all departments' claims and relates to the expense account 11 10-00 5245.
- 4845 INSURANCE REBATE-LEAGUE**  
The League of Municipalities Insurance Fund annually distributes a dividend back to participating municipalities based on insurance payouts the previous year.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATION**  
Unreserved fund balance from prior years, carried over and applied to the new Budget.
- 4922 TID ADMIN REIMBURSEMENT**  
Reimbursement of administration charges and supplies charged to the TID.
- 4930 TRANSFER FROM LAKEFRONT FUND**  
By Council resolution, \$75,000 is left in the Lakefront reserve fund each year and the balance is transferred to the General Fund to offset property taxes.
- 4950 REVENUE FROM PARKING FUND**  
By Council resolution, \$75,000 is left in the Parking reserve fund each year and the balance is transferred to the General Fund for property tax relief.

**MUNICIPAL COURT**

**11 12-00**

**4510 COURT PENALTIES & FINES**

The portion of court fines and penalties that is retained by the City.

**4513 PARKING CITATION COLLECTIONS**

Fines charged by the Police for illegal parking. Fines are received by the Municipal Court and submitted to the General Fund on a regular basis.

**4514 MUNICIPAL COURT CITATION COLLECTIONS**

Collections received by HF Stark Collection Agency.

**4640 REIMBURSEMENTS BY DEFENDANTS**

Other payments received by the defendants rather than the plaintiff.

**4811 INTEREST INCOME**

Interest earned on Municipal Court bank accounts and/or collection agency interest paid.

**POLICE DEPARTMENT**

**11 21-00**

**4352 LAW ENFORCEMENT TRAINING AIDS**

State of Wisconsin training reimbursement aid based on the number of sworn officers that we have.

**4353 FEDERAL GRANTS AND REIMBURSEMENTS**

Monies received from Federal grants and reimbursements.

**4354 STATE GRANTS AND REIMBURSEMENTS**

Monies received from Wisconsin State grants and reimbursements.

**4620 SEIZURE REVENUES**

Monies received from the US Department of Justice's Asset Forfeiture Program to be used solely at the Police Chief's discretion and cannot be used to offset budgetary expenses. Expenses funded by these monies are reflected in account 11 21-00 5738.

**4621 POLICE MISCELLANEOUS REVENUE**

Miscellaneous "green book" revenue received from copying reports, duplicating CD's, DVD's, & photos, etc. for open records requests as well as bike registration fees.

**4622 WAGE REIMBURSEMENTS**

Reimbursements from outside sources to offset salaries and wages. Sources of wage reimbursements are private organizations requesting extra staffing of personnel for special events such as Art in the Park, School reimbursement for a Liaison Officer, etc. These reimbursements are inclusive of benefit costs related to wages:

Police Liaison 50% of one officer = \$49,498

Drug Unit O.J. Federal Reimbursement = \$3,000

**4623 MISCELLANEOUS TAXABLE REVENUE**

Miscellaneous revenues that are subject to sales tax.

**4625 VEHICLE LOCKOUT FEE**

Charges for officers to respond to calls from people who have locked their keys in their cars and need assistance from the Police to get their cars opened. This fee is \$25.00 for each call.

**4626 BLOOD DRAW REIMBURSEMENT**

New in 2012, Police Departments can now be reimbursed for the expense of blood draws for OWI arrests.

**4730 DONATIONS**

Funds received by the Police Department for donations specific to the Police Dept.

**4735 COMMUNICATIONS REIMBURSEMENT FIRE DEPARTMENT**

Transfer of funds from the Fire Department budget to offset the cost of maintaining the dispatch Center which provides dispatch service for Fire and Rescue.

**4737 SOFT VEST DONATIONS**

Donated monies specific to bullet proof vests.

**4830 SALE OF POLICE EQUIPMENT**

Funds from the sale of any Police Dept. equipment.

**FIRE DEPARTMENT**

11 22-00

**4340 EMS PROVIDER SUPPORT--ACT 102**

Grant monies received from the State of Wisconsin (Act 102) for Emergency Medical Service support, supplies and training.

**4342 FIRE DUES FROM STATE**

Monies from the State derived from 2% of fire insurance premiums paid in Wisconsin to be used toward training and other specific Fire Department expenses.

**4354 STATE GRANTS AND REIMBURSEMENTS**

Monies received from Wisconsin State Grants and reimbursements

- 4471 FIRE BURNING PERMIT**  
Fees charged to obtain a burning permit, currently \$50.00. Also includes fireworks permits.
- 4610 MISCELLANEOUS REVENUE**  
Miscellaneous revenue received by the Fire Department.
- 4623 INSPECTION FEES**  
Fees charged to business owners for State of Wisconsin mandated fire inspections.
- 4624 FIRE/EMS BILLING REVENUE**  
Revenue received for billable Fire and EMS response calls. An outside billing company, EMS Medical Billing LLC, performs this function for the Department.
- 4625 PLAN REVIEW/SPRINKLER SYSTEMS**  
The City Council passed a Sprinkler Code that requires sprinkler systems in specific commercial structures in excess of 5,000 square feet and in all commercial structures that have residential occupancy. The property owner must reimburse the City for the sprinkler system inspections shown in account #11 22-00 5750.
- 4730 TOWNSHIP FIRE SERVICES**  
Charges to Geneva Township for assistance from the Lake Geneva Fire Department per contract.
- 4830 SALE OF FIRE DEPARTMENT EQUIPMENT**  
Proceeds from the sale of equipment used by the Fire Department.
- 4851 FIRE DONATIONS**  
Donations specifically designated to the Fire Department.
- 4855 CPR DONATIONS**  
Revenue received for CPR programs. The corresponding expenditure account is 11 22-00 5610.

**BUILDING INSPECTION**

**11 24-00**

- 4430 BUILDING PERMITS**  
Cost of building permits, including early start permits.
- 431 ELECTRICAL PERMITS**  
Cost of electrical permits.
- 4432 PLUMBING PERMITS**  
Cost of plumbing permits.

**4433 OTHER PERMITS-BLDG INSP OFFICE**

Cost of heating & air conditioning permits, occupancy permits, curb breaking permits, razing permits.

**4440 ZONING PERMITS & FEES**

Cost of zoning permits, zoning letter, conditional use applications, requests to rezone, temporary use permits and requests for variances.

**4630 TRASH PICK-UP REVENUE**

Billings to property owners who do not remove trash from their property when warned and the City has it removed and charges the owner.

**EMERGENCY MANAGEMENT DEPARTMENT**

**11 29-00**

**4353 FEDERAL GRANTS**

Monies received from Federal Grants.

**4354 STATE GRANTS**

Monies received from Wisconsin State Grants.

**STREET DEPARTMENT**

**11 32-10**

**4630 MISCELLANEOUS STREET DEPT REVENUE**

Miscellaneous revenue/reimbursements received related to the Street Department.

**4644 GRASS/WEED CUTTING**

Charges for cutting grass and weeds to property owners who do not maintain their property themselves per City ordinance.

**4730 STREET DEPT DONATIONS**

Donations specifically designated to the Street Department

**SNOW & ICE CONTROL**

**11 32-12**

**4631 SNOW & ICE CONTROL**

Charges for sidewalk snow/ice removal to property owners who do not remove it themselves per City ordinance.

**TREE & BRUSH**  
**11 32-13**

- 4644 BRUSH PICKUP CHARGES**  
Charges billed to pick up brush in the summer season when it is not free to residents. Brush pick up is free in the spring and fall.
- 4851 DONATIONS TO TREE PROGRAM**  
Donations for tree replacement.

**TRAFFIC CONTROL**  
**11 34-10**

- 4639 CAR TOWING REIMBURSEMENTS**  
Amount charged to car owners to get their vehicles out of the City impound due to police ordered car tows.

**PARKS**  
**11 52-00**

- 4674 PARK APPLICATION FEE**  
A fee charged to people who file an application to use the City's parks.
- 4675 PARK USE FEES**  
A fee charged to people who use city parks. A security deposit is also charged and returned after the function. These fees vary depending on the number of attendees at each function. Also includes the Vet's Park concession fee.

**CONSERVATION/DEVELOPMENT**  
**11 70-00**

- 4721 HISTORIC PRESERVATION DONATIONS**  
Donations received for specifically Historic Preservation.
- 4723 HISTORIC PLAQUE REIMBURSEMENTS**  
Fees received for Historic Plaques bought by the Historic Preservation Committee and charged to the property owners. Corresponding expenditure is 11 70-00 5723.

DATE: 01/06/2013  
 TIME: 16:14:32  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
<b>GENERAL GOVERNMENT</b>							
11-10-00-5133	LIFE INSURANCE POLICY FEES	1,776	1,714	2,000	1,482	1,800	1,900
11-10-00-5139	HOLIDAY APPRECIATION	0	0	0	0	0	0
11-10-00-5154	UNEMPLOYMENT COMPENSATION	21,786	22,945	18,000	15,295	19,000	18,000
11-10-00-5245	EXPENSES SUBJECT TO INS CLAIM	19,924	14,764	15,000	4,971	5,000	5,000
11-10-00-5314	OFFICIAL PUBLICATIONS & NOTICE	9,618	18,298	15,000	8,566	12,000	15,000
11-10-00-5315	PUBLICATION FEES REIMBURSABLE	1,756	1,677	1,900	1,769	2,000	2,000
11-10-00-5316	RECORDING FEES	263	90	250	30	30	150
11-10-00-5398	BANK CHARGES	8,767	8,884	3,000	6,329	7,200	3,000
11-10-00-5399	GENERAL GOV'T MISC. EXPENSES	2,062	34	1,000	0	50	750
11-10-00-5730	SPECIAL LITIGATIONS	4,640	3,856	0	0	0	0
11-10-00-5740	PERSONAL PROPERTY WRITEOFFS	0	21,211	2,000	0	2,000	2,000
11-10-00-5780	CONTINGENCY ACCOUNT	39,595	0	50,000	23,689	40,000	50,000
11-10-00-5910	PURCHASE OF REAL ESTATE	354	0	0	0	0	0
<b>TOTAL</b>		<b>110,541</b>	<b>93,473</b>	<b>108,150</b>	<b>62,131</b>	<b>89,080</b>	<b>97,800</b>
<b>INSURANCE</b>							
11-10-10-5509	INS. REIMB.-OTHER DEPTS.	(79,070)	(85,051)	(91,000)	(42,765)	(90,000)	(90,000)
11-10-10-5512	GENERAL LIABILITY INSURANCE	126,739	133,909	137,000	104,417	138,000	142,000
11-10-10-5516	WORKERS COMPENSATION	119,335	119,126	139,000	101,913	137,000	138,000
<b>TOTAL INSURANCE</b>		<b>167,004</b>	<b>167,984</b>	<b>185,000</b>	<b>163,565</b>	<b>185,000</b>	<b>190,000</b>
<b>HEALTH &amp; OTH BENEFITS</b>							
11-10-20-5111	HEALTH & DENTAL REIMBURSABLE	(423,997)	(440,146)	(440,000)	(337,696)	(460,000)	(450,000)
11-10-20-5132	HEALTH AND DENTAL ADMIN CHGS	344,079	425,386	425,000	378,068	465,000	520,000
11-10-20-5133	HEALTH AND DENTAL CLAIMS	1,046,747	1,329,985	1,063,000	625,922	1,000,000	1,050,000
11-10-20-5134	DISABILITY PREMIUMS CITY	9,364	9,528	10,700	7,871	9,600	10,000
11-10-20-5135	EAP PROGRAM	3,750	3,750	3,900	2,812	3,750	3,900
11-10-20-5152	OPT OUT SOCIAL SECURITY EXP	4,129	3,808	4,200	3,513	4,684	4,700
<b>TOTAL HEALTH &amp; OTH BENEFITS</b>		<b>984,072</b>	<b>1,332,311</b>	<b>1,066,800</b>	<b>680,490</b>	<b>1,023,034</b>	<b>1,138,600</b>
<b>TOTAL GENERAL GOVERNMENT</b>		<b>1,261,617</b>	<b>1,593,768</b>	<b>1,359,950</b>	<b>906,186</b>	<b>1,297,114</b>	<b>1,426,400</b>
<b>COMMON COUNCIL EXPENSES</b>							

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	- 2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
<b>COMMON COUNCIL</b>							
11-11-00-5114	COUNCIL SALARIES	26,847	28,000	28,000	21,414	28,000	28,000
11-11-00-5120	PART TIME WAGES	1,535	1,692	1,500	1,116	1,500	1,500
11-11-00-5152	COUNCIL SOCIAL SECURITY	2,173	2,271	2,260	1,723	2,260	2,260
11-11-00-5214	VIDEOTAPING EXPENSES	92	0	0	0	0	0
11-11-00-5320	COUNCIL WTS LEAGUE MEMBERSHIP	3,811	3,932	3,775	3,774	3,774	3,846
11-11-00-5331	COUNCIL-MEALS & LODGING	81	0	0	154	154	0
11-11-00-5332	COUNCIL CONFERENCES & SCHOOL	200	120	500	263	263	500
11-11-00-5399	COUNCIL MISCELLANEOUS EXPENSES	410	7,190	1,000	51	69	1,000
<b>TOTAL</b>		<b>35,149</b>	<b>43,205</b>	<b>37,035</b>	<b>28,495</b>	<b>36,020</b>	<b>37,106</b>
<b>TOTAL COMMON COUNCIL</b>		<b>35,149</b>	<b>43,205</b>	<b>37,035</b>	<b>28,495</b>	<b>36,020</b>	<b>37,106</b>
<b>MUNICIPAL COURT EXPENSES</b>							
11-12-00-5114	MUNICIPAL COURT SALARIES	13,499	13,499	13,500	10,384	13,500	13,500
11-12-00-5120	MUNICIPAL COURT WAGES-CLERK	64,587	47,654	48,214	30,484	40,700	44,972
11-12-00-5125	MUNICIPAL CT OVERTIME	107	120	0	0	0	0
11-12-00-5133	INSURANCE DEDUCTIBLE REIMB.	150	0	150	0	150	150
11-12-00-5134	MUNICIPAL CT LIFE INSURANCE	118	96	120	62	80	100
11-12-00-5136	MUNICIPAL CT RETIREMENT FUND	7,419	5,622	3,865	3,155	4,030	4,300
11-12-00-5152	MUNICIPAL CT SOCIAL SECURITY	5,905	4,612	4,721	3,122	4,146	4,475
11-12-00-5214	COLLECTION FEES	4,341	1,455	2,500	1,114	1,500	1,500
11-12-00-5221	MUNICIPAL CT TELEPHONE	1,612	1,554	1,700	981	1,700	1,700
11-12-00-5290	CARE OF PRISONERS	2,535	4,005	3,500	945	1,400	1,750
11-12-00-5310	MUNICIPAL CT OFFICE SUPPLIES	750	790	900	432	500	600
11-12-00-5312	POSTAGE-MUNICIPAL COURT	1,191	692	1,000	463	1,000	1,000
11-12-00-5330	MUNICIPAL CT TRAVEL-MILEAGE	378	333	445	266	400	590
11-12-00-5331	MUN CT-MEALS & LODGING	712	632	1,030	70	345	725
11-12-00-5332	MUN CT CONFERENCES & SCHOOL	1,281	1,050	1,200	1,025	1,025	1,055
11-12-00-5340	OPERATING SUPPLIES-CITATIONS	406	0	410	325	325	410
11-12-00-5361	EQUIPMENT MAINT SERVICE COSTS	1,494	590	5,000	3,673	3,850	5,138
11-12-00-5381	MUNICIPAL COURT OPERATIONS	5,847	750	2,000	3,729	6,660	3,860
11-12-00-5399	MUNICIPAL CT MISCELLANEOUS EXP	566	0	100	0	100	100
<b>TOTAL</b>		<b>112,898</b>	<b>83,454</b>	<b>90,355</b>	<b>60,230</b>	<b>81,411</b>	<b>85,925</b>
<b>TOTAL MUNICIPAL COURT</b>		<b>112,898</b>	<b>83,454</b>	<b>90,355</b>	<b>60,230</b>	<b>81,411</b>	<b>85,925</b>
<b>LEGAL EXPENSES</b>							

DATE: 01/06/2013  
 TIME: 16:14:32  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	----- 2012 9 MO. BUDGETED	----- ACTUAL PROJECTED	----- 2013-- FINAL BUDGET
LEGAL						
11-13-00-5113	CITY ATTORNEY SALARY	64,000	64,000	64,640	49,230	64,640
11-13-00-5134	CITY ATTORNEY LIFE INSURANCE	175	346	360	284	350
11-13-00-5136	CITY ATTORNEY RETIREMENT FUND	7,615	7,038	4,560	3,470	4,525
11-13-00-5152	CITY ATTORNEY SOCIAL SECURITY	4,898	4,904	4,945	3,766	4,945
11-13-00-5310	CITY ATTORNEY OFFICE SUPPLIES	91	0	100	0	100
11-13-00-5330	CITY ATTORNEY TRAVEL-MILEAGE	0	0	0	0	0
11-13-00-5331	CITY ATTORNEY MEALS & LODGING	217	0	300	0	300
11-13-00-5332	CITY ATTORNEY SCHOOL/CONFER	240	0	500	75	500
11-13-00-5399	CITY ATTORNEY MISC EXPENSES	63	0	300	0	300
TOTAL		77,299	76,288	75,705	56,825	75,660
OUTSIDE LEGAL FEES						
11-13-10-5214	OUTSIDE ATTORNEYS FEES	7,389	23,232	25,000	18,697	35,000
TOTAL OUTSIDE LEGAL FEES		7,389	23,232	25,000	18,697	35,000
TOTAL LEGAL		84,688	99,520	100,705	75,522	110,660
CITY HALL EXPENSES						
MAYOR						
11-14-10 5114	MAYOR SALARY	6,000	6,000	6,000	4,615	6,000
11-14 10-5152	MAYOR SOCIAL SECURITY	449	459	460	353	460
11-14-10-5310	MAYOR OFFICE SUPPLIES	110	0	0	0	0
11-14-10-5331	MAYOR MEALS, LODGING, ETC.	0	145	100	0	100
11-14-10-5399	MAYOR MISC EXPENSE	390	209	500	251	500
TOTAL MAYOR		6,949	6,813	7,060	5,219	6,960
CITY ADMINISTRATOR						
11-14-20 5110	CITY ADMINISTRATOR SALARY	91,294	91,293	91,294	70,226	93,119
11-14-20 5134	CITY ADMIN LIFE INSURANCE	606	669	725	563	725
11-14-20-5136	CITY ADMIN RETIREMENT	10,047	8,757	5,386	4,143	6,193
11-14-20-5152	CITY ADMIN SOCIAL SECURTY	7,104	7,113	6,985	5,357	7,124
11-14-20-5310	CITY ADMIN OFFICE SUPPLIES	238	54	240	0	100
11-14-20-5324	DUES, BOOKS, & PUBLICATIONS	338	305	450	407	450
11-14-20-5330	CITY ADMIN TRAVEL-MILEAGE	819	1,314	1,500	955	1,500
11-14-20-5331	CITY ADMIN MEALS/LODGING	344	406	500	311	500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	2013 FINAL BUDGET
CITY HALL EXPENSES							
CITY ADMINISTRATOR							
11-14-20-5332	CITY ADMIN CONFR/SCHOOLS	460	965	900	205	900	900
11-14-20-5399	CITY ADMIN MISC EXPENSE	229	0	0	0	0	0
TOTAL CITY ADMINISTRATOR		111,479	110,876	107,980	82,167	109,862	110,611
CITY CLERK							
11-14-30-5110	CITY CLERK SALARY	48,096	51,776	50,000	38,461	51,000	51,000
11-14-30-5111	DEPUTY CLERK SALARY	36,999	36,869	36,889	28,396	36,889	36,908
11-14-30-5120	CITY CLERK STAFF WAGES	2,296	2,957	3,023	2,327	3,023	3,023
11-14-30-5126	CITY HALL SEASONAL WAGES	2,831	2,524	2,000	73	1,000	2,000
11-14-30-5133	INSURANCE DEDUCT. REIMBURSE.	0	0	150	0	150	150
11-14-30-5134	CITY CLERK LIFE INSURANCE	309	320	325	264	317	325
11-14-30-5136	CITY CLERK RETIREMENT FUND	9,616	9,608	7,660	5,903	7,760	8,705
11-14-30-5152	CITY CLERK SOCIAL SECURITY	6,805	7,251	7,030	5,288	7,032	7,110
11-14-30-5190	POLL WORKERS FEES	4,940	2,910	6,500	7,390	10,058	5,500
11-14-30-5218	MUNICIPAL CODIFICATION	3,447	2,315	2,500	2,649	2,649	3,000
11-14-30-5310	CITY CLERK OFFICE SUPPLIES	814	202	1,100	85	500	750
11-14-30-5311	BALLOTS/OTHER ELECTION EXPENSE	3,545	4,041	7,800	2,158	5,500	4,000
11-14-30-5312	POSTAGE-CITY CLERK	3,450	3,120	4,200	3,595	4,200	4,200
11-14-30-5314	RECALL ELECTION EXPENDITURES	841	0	0	0	0	0
11-14-30-5330	CITY CLERK TRAVEL-MILEAGE	379	370	500	564	600	500
11-14-30-5331	CITY CLERK MEALS, LODGING	291	119	775	603	700	700
11-14-30-5332	CITY CLERK CONFERENCES & DUES	305	160	800	652	850	800
11-14-30-5382	LICENSE/SUPPORT EXPENSE	919	299	600	0	300	1,200
11-14-30-5399	CITY CLERK MISCELLANEOUS EXP	221	143	400	300	400	400
11-14-30-5735	GRANT PURCHASES	1,380	0	0	0	0	0
TOTAL CITY CLERK		127,484	124,984	132,252	98,708	132,928	130,271
TOTAL CITY HALL		245,912	242,673	247,292	186,094	249,750	247,942
CITY FINANCIAL EXPENSES							
ACCOUNTING & DATA PROCESSING							
11-15-10-5110	ACCOUNTING SALARY	60,600	60,599	60,600	46,615	61,812	61,812
11-15-10-5120	ACCOUNTING WAGES	32,778	31,813	32,350	24,915	32,350	32,370
11-15-10-5126	PART TIME HELP	406	5,066	6,000	2,841	3,500	5,000
11-15-10-5133	ACCTG INS DEDUCTIBLE REIMB.	295	300	300	0	300	300

DATE: 01/06/2013  
 TIME: 16:14:32  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
<b>CITY FINANCIAL EXPENSES</b>							
ACCOUNTING & DATA PROCESSING							
11-15-10-5134	ACCTG & DP LIFE INSURANCE	371	390	380	292	360	360
11-15-10-5136	ACCTG & DP RETIREMENT EXP	10,430	9,924	7,425	5,890	7,500	8,415
11-15-10-5152	ACCTG & DP SOCIAL SECURITY	7,132	7,194	7,650	5,373	7,471	7,590
11-15-10-5212	ACCTG CONSULTANT FEES	7,836	1,700	0	0	0	0
11-15-10-5213	INDEPENDENT AUDIT FEES	19,822	20,887	23,250	23,389	23,389	23,700
11-15-10-5310	ACCTG & DP OFFICE SUPPLIES	1,699	962	1,800	677	902	1,500
11-15-10-5320	ACCTG PROFESSIONAL DUES	195	195	300	195	250	250
11-15-10-5332	ACCTG CONFERENCES/TRAINING	869	367	1,300	459	650	1,000
11-15-10-5399	ACCTG & DP MISC EXPENSE	2,000	355	500	0	300	300
11-15-10-5450	ACCTG & DP PROGRAMMING	21,464	23,922	35,000	12,931	25,000	32,000
<b>TOTAL ACCOUNTING &amp; DATA PROCESSING</b>		<b>165,897</b>	<b>163,674</b>	<b>176,855</b>	<b>123,577</b>	<b>163,784</b>	<b>174,597</b>
<b>CITY TREASURER</b>							
11-15-30-5112	TREASURER SALARY	13,999	13,999	16,000	11,641	16,000	16,000
11-15-30-5126	TREASURER ASST-SEASONAL WAGES	266	299	0	0	0	0
11-15-30-5134	TREASURER LIFE INSURANCE	66	57	100	46	62	75
11-15-30-5136	TREASURER RETIREMENT FUND	1,662	1,539	1,128	820	1,128	1,120
11-15-30-5152	TREASURER SOCIAL SECURITY	1,087	1,095	1,225	890	1,225	1,225
11-15-30-5214	OUTSIDE COLLECTION FEES	84	225	150	0	150	150
11-15-30-5310	TREASURER OFFICE SUPPLIES	1,465	1,359	1,300	668	1,300	1,300
11-15-30-5312	TREASURER POSTAGE EXP	2,048	1,913	3,000	276	2,300	2,300
11-15-30-5330	TREASURER TRAVEL-MILEAGE	72	342	500	730	1,530	2,700
11-15-30-5331	TREASURER MEALS & LODGING	0	0	775	455	455	775
11-15-30-5332	TREASURER CONFERENCES & DUES	20	179	750	459	460	750
11-15-30-5399	TREASURER MISCELLANEOUS EXP	241	85	250	0	0	100
<b>TOTAL CITY TREASURER</b>		<b>21,010</b>	<b>21,092</b>	<b>25,178</b>	<b>15,985</b>	<b>24,610</b>	<b>26,495</b>
<b>CITY ASSESSOR</b>							
11-15-40-5120	ASSESSOR WAGES & SALARIES	50,385	7,985	0	0	0	0
11-15-40-5133	INSURANCE DEDUCTIBLE REIMB	125	105	0	0	0	0
11-15-40-5134	ASSESSOR LIFE INSURANCE	287	47	0	0	0	0
11-15-40-5136	ASSESSOR RETIREMENT FUND	5,542	359	0	0	0	0
11-15-40-5152	ASSESSOR SOCIAL SECURITY	3,854	610	0	0	0	0
11-15-40-5210	ASSESSOR CONTRACTED SERVICES	0	43,500	43,500	36,980	43,500	43,500
11-15-40-5211	ASSESSOR CONTRACT-COMMERCIAL	6,500	0	0	0	0	0
11-15-40-5213	MANUFACTURING ASSESSMENT	0	3,688	2,000	0	2,000	2,000
11-15-40-5310	ASSESSOR OFFICE SUPPLIES	24	0	0	0	0	0

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	-2013 FINAL BUDGET
CITY FINANCIAL EXPENSES							
CITY ASSESSOR							
11-15-40-5312	ASSESSOR POSTAGE	611	509	0	0	0	0
11-15-40-5320	ASSESSOR PROFESSIONAL DUES	225	175	0	0	0	0
11-15-40-5330	ASSESSOR TRAVEL-MILEAGE	455	0	0	0	0	0
11-15-40-5331	ASSESSOR MEALS & LODGING	553	0	0	0	0	0
11-15-40-5332	ASSESSOR CONFERENCES & SCHOOL	265	0	0	0	0	0
11-15-40-5398	BOARD OF REVIEW MISC. EXPENSES	270	56	200	0	100	200
11-15-40-5399	ASSESSOR MISCELLANEOUS EXPENSE	310	0	0	0	0	0
11-15-40-5410	ASSESSOR CERTIFICATIONS	20	0	0	0	0	0
11-15-40-5450	ASSESSOR PROGRAMMING	563	0	0	0	0	0
TOTAL CITY ASSESSOR		69,989	57,034	45,700	36,980	45,600	45,700
TOTAL CITY FINANCIAL		256,896	241,800	247,733	176,542	233,994	246,792
CITY HALL BUILDING EXPENSES							
11-16-10-5120	CITY HALL MAINT WAGES	42,389	42,253	42,265	32,503	42,265	42,286
11-16-10-5125	CITY HALL MAINT OVERTIME	663	670	600	602	602	650
11-16-10-5134	CITY HALL MAINT LIFE INS	151	139	160	147	188	240
11-16-10-5136	CITY HALL MAINT RETIREMENT	4,942	4,982	4,990	3,906	5,058	5,710
11-16-10-5152	CITY HALL MAINT SOCIAL SEC	3,293	3,285	3,240	2,532	3,280	3,285
11-16-10-5221	CITY HALL TELEPHONE EXPENSE	13,558	12,902	14,000	9,890	12,500	12,500
11-16-10-5222	CITY HALL ELECTRICITY	39,162	41,748	37,000	32,451	42,750	43,000
11-16-10-5224	CITY HALL GAS HEAT	15,080	12,339	16,500	7,703	13,000	15,500
11-16-10-5226	CITY HALL WATER & SEWER EXP	1,721	1,713	2,100	1,262	1,800	2,000
11-16-10-5240	CITY HALL BUILDING REPAIRS	7,993	20,359	18,000	5,960	15,000	17,000
11-16-10-5310	CITY HALL OFFICE SUPPLIES	3,537	2,641	3,600	1,708	2,800	3,200
11-16-10-5350	CITY HALL BLDG MAINT SUPPLIES	6,054	4,854	7,000	3,381	6,000	7,000
11-16-10-5360	CITY HALL MAINT SERVICE COSTS	14,931	15,384	16,000	13,509	16,000	16,500
11-16-10-5399	CITY HALL MISC EXP	164	5,310	750	0	0	0
11-16-10-5531	CH OFFICE EQUIPMENT CONTRACTS	2,091	2,391	2,200	1,490	2,200	2,300
11-16-10-5532	CH POSTAGE METER RENT & EXP	4,658	3,935	4,575	4,520	4,900	5,500
TOTAL		160,387	174,905	172,980	121,564	168,343	176,671
TOTAL CITY HALL BUILDING		160,387	174,905	172,980	121,564	168,343	176,671
SHERIDAN SPRINGS PROPERTY EXPENSES							

DATE: 01/06/2013  
 TIME: 16:14:32  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
SHERIDAN SPRINGS PROPERTY							
11-17-10-5222	SHERIDAN SPRINGS ELECTRICITY	223	1,204	0	226	226	0
11-17-10-5224	SHERIDAN SPRINGS HEAT EXP	865	2,138	0	361	361	0
11-17-10-5226	SHERIDAN SPRINGS WATER & SEWER	0	0	0	14	14	0
11-17-10-5240	SHERIDAN SPRINGS MAINTENANCE	96,632	15	0	5,111	5,111	0
TOTAL		97,720	3,357	0	5,712	5,712	0
TOTAL SHERIDAN SPRINGS PROPERTY		97,720	3,357	0	5,712	5,712	0
POLICE EXPENSES							
11-21-00-5110	POLICE FT SALARIES	1,541,386	1,558,127	1,580,548	1,210,649	1,580,548	1,588,868
11-21-00-5120	POLICE PT WAGES	94,594	77,999	99,404	84,456	110,404	115,504
11-21-00-5125	POLICE OVERTIME WAGES	21,573	18,025	30,000	9,450	30,000	30,000
11-21-00-5127	PD COMPENSATION PER CONTRACT	135,994	131,454	139,109	80,666	139,109	136,893
11-21-00-5134	POLICE DEPT LIFE INSURANCE	3,063	2,792	3,655	2,472	3,297	3,655
11-21-00-5136	POLICE DEPT RETIREMENT FUND	270,080	269,462	279,090	208,310	277,747	297,838
11-21-00-5138	PD UNIFORM ALLOWANCE	21,705	21,565	22,075	13,522	22,075	22,075
11-21-00-5139	PD RESERVES UNIFORM ALLOWANCE	3,071	3,160	3,100	3,165	3,100	4,100
11-21-00-5140	PD INTERPRETERS FEES	3,405	1,320	4,000	1,995	4,000	4,000
11-21-00-5152	POLICE DEPT SOCIAL SECURITY	135,799	135,749	141,453	105,043	142,294	143,152
11-21-00-5190	PFC COMMISSION EXPENSES	398	406	1,000	237	1,000	1,000
11-21-00-5214	OUTSIDE LEGAL EXPENSES	840	635	3,000	143	3,000	3,000
11-21-00-5221	PD TELEPHONE EXPENSE	23,937	26,197	26,600	12,508	26,600	24,600
11-21-00-5222	POLICE IMPOUND BLDG ELECTRIC	0	265	300	240	300	300
11-21-00-5262	PD COMMUNICATION SYS MAINT FEE	8,774	14,288	9,000	6,699	9,000	9,000
11-21-00-5290	CARE OF PRISONERS	1,041	262	1,000	381	1,000	1,000
11-21-00-5291	CARE OF STRAY ANIMALS	0	55	200	82	200	200
11-21-00-5305	DATA PROCESSING	10,487	9,156	9,649	6,485	9,649	9,649
11-21-00-5310	POLICE DEPT OFFICE SUPPLIES	5,842	6,472	7,450	4,644	7,450	7,450
11-21-00-5312	POLICE POSTAGE	1,040	1,144	1,200	979	1,700	1,700
11-21-00-5316	CRIME PREVENTION PROGRAM	6,563	6,498	6,800	5,561	6,800	6,800
11-21-00-5330	PD TRAVEL-MILEAGE/TRAVEL	2,747	3,154	3,000	250	3,000	3,000
11-21-00-5331	POLICE-MEALS & LODGING	5,955	3,943	4,000	3,312	4,000	4,000
11-21-00-5341	PD FUEL EXPENSE	31,658	48,221	39,600	37,397	39,600	39,600
11-21-00-5342	PD SPECIAL EQUIPMENT	7,616	4,733	7,950	9,167	9,200	8,650
11-21-00-5361	POLICE-EQUIP MAINT SERV COSTS	27,909	27,547	26,385	22,528	26,385	26,385
11-21-00-5380	POLICE SPECIAL INVESTIGATIONS	6,115	7,514	7,000	4,448	7,000	7,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013 FINAL BUDGET
POLICE EXPENSES							
11-21-00-5399	POLICE DEPT MISCELLANEOUS EXP	6,045	4,184	5,175	1,543	5,175	5,175
11-21-00-5410	POLICE DEPT TRAINING EXPENSES	30,039	26,774	29,000	25,030	29,000	36,000
11-21-00-5411	POLICE-APPLICATION PROCESSING	5,834	3,174	9,400	5,906	9,400	9,400
11-21-00-5415	TUITION & BOOKS PER CONTRACT	2,091	7,500	7,500	8,745	0	7,500
11-21-00-5450	PHOENIX SUPPORT CONTRACT	0	16,861	18,668	18,688	18,688	18,668
11-21-00-5531	COPY MACHINE	2,663	2,671	2,260	2,117	2,624	2,970
11-21-00-5533	TTY RENTAL	9,769	6,944	10,930	9,300	10,930	10,930
11-21-00-5735	GRANT PURCHASES-STATE	27,817	155,084	0	0	0	0
11-21-00-5736	DONATION PURCHASES	537	5,359	0	2,487	2,500	0
11-21-00-5737	SOFTWARE EXPENDITURES	1,340	1,250	0	1,950	1,950	0
11-21-00-5738	EXPENDITURES-SEIZURE \$	2,480	21,521	0	7,926	8,000	0
11-21-00-5739	1033 EXPENDITURES	0	900	0	0	0	0
TOTAL		2,460,207	2,632,365	2,539,501	1,918,481	2,556,725	2,590,062
TOTAL POLICE		2,460,207	2,632,365	2,539,501	1,918,481	2,556,725	2,590,062
FIRE EXPENSES							
11-22-00-5113	FIRE OFFICER SALARIES	29,952	29,994	29,655	23,040	30,551	30,551
11-22-00-5114	FIRE/EMS STIPEND PAY	20,558	21,859	24,000	15,456	20,551	24,000
11-22-00-5115	FIRE SAFETY/PUBLIC ED WAGES	2,899	4,501	5,000	1,377	5,000	5,000
11-22-00-5122	PAID ON PREMISE WAGES	152,034	149,552	146,775	118,297	146,775	146,775
11-22-00-5130	EMS CITY CALL PAY	35,135	36,445	28,000	26,848	35,000	35,000
11-22-00-5131	EMS GENEVA TWP CALL PAY	2,833	78	4,000	0	500	500
11-22-00-5133	FD LIFE INSURANCE EXP	950	1,050	1,100	867	1,100	1,100
11-22-00-5134	FD WORKMEN DISABILITY INS	22,030	22,527	23,000	20,811	23,000	23,000
11-22-00-5136	FIRE/EMS RETIREMENT EXP	67,410	90,173	69,000	51,794	69,000	76,500
11-22-00-5138	FIRE DEPT UNIFORMS	4,885	5,537	5,000	3,714	5,000	5,000
11-22-00-5140	FIRE CITY CALL PAY	54,097	47,517	50,000	38,724	50,000	50,000
11-22-00-5141	FIRE GENEVA TWP CALL PAY	9,083	7,367	8,600	8,585	10,000	10,000
11-22-00-5144	FD TRAVEL EXPENSES	442	78	1,000	0	1,000	1,000
11-22-00-5152	FD SOCIAL SECURITY EXP	30,293	29,642	32,000	23,381	32,000	32,000
11-22-00-5190	FIRE COMMISSION MISC EXP	97	0	1,000	0	1,000	1,000
11-22-00-5214	OUTSIDE BILLING SERVICES	19,981	20,676	22,000	15,300	22,000	22,000
11-22-00-5215	FIRE INSPECTORS WAGES	29,121	30,199	31,678	26,027	31,678	31,678
11-22-00-5216	FIRE/EMS DATA ENTRY WAGES	14,791	15,690	13,200	11,642	15,000	15,000

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	-2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
FIRE EXPENSES							
11-22-00-5217	FIRE INVESTIGATION PAY	482	1,592	1,200	427	1,200	1,200
11-22-00-5218	CONTRACTUAL SERVICES-PARATECH	2,465	4,018	4,500	3,739	4,500	4,500
11-22-00-5221	FIRE TELEPHONE EXPENSE	5,154	4,254	6,000	2,149	4,500	4,500
11-22-00-5222	FIREHOUSE ELECTRICITY	10,660	11,857	10,000	9,641	12,855	12,000
11-22-00-5224	FIREHOUSE GAS HEAT	4,579	5,648	7,500	3,325	7,500	7,500
11-22-00-5226	FIREHOUSE WATER/SEWER BILLS	578	571	600	303	600	600
11-22-00-5240	EQUIPMENT REPAIRS-FIRE DEPT	17,494	13,090	16,000	11,804	16,000	16,000
11-22-00-5241	FIREHOUSE REPAIRS	2,303	2,501	2,000	865	2,000	2,000
11-22-00-5262	FD-COMMUNICATION SYS MAINT FEE	2,687	2,027	3,000	946	3,000	3,000
11-22-00-5265	FD COMMUNICATION SERVICES	34,500	34,500	34,500	34,500	34,500	34,500
11-22-00-5310	OFFICE SUPPLIES	1,377	1,205	2,000	604	2,000	2,000
11-22-00-5312	POSTAGE EXPENSE	424	290	550	489	550	650
11-22-00-5320	MEMBERSHIP DUES & FEES	1,816	1,743	2,500	1,728	2,500	2,500
11-22-00-5340	OPERATING SUPPLIES	4,706	3,660	8,000	3,477	8,000	8,000
11-22-00-5341	VEHICLE EXP-FUEL	8,432	12,855	10,000	10,263	11,000	11,000
11-22-00-5350	BLDG MAINT SUPPLIES-FIREHOUSE	1,827	213	1,150	966	1,150	1,150
11-22-00-5351	EQUIP MAINT SUPPLIES-FIRE DEPT	3,468	1,662	4,000	1,143	4,000	4,000
11-22-00-5360	FIREHOUSE MAINT SERVICE COSTS	1,325	1,459	2,000	926	2,000	2,000
11-22-00-5397	BAD DEBT EXPENSE/ADJUSTMENTS	16,000	0	0	0	0	0
11-22-00-5398	FIRE FILM DEVELOPING	0	0	250	0	0	250
11-22-00-5399	FIRE MISCELLANEOUS EXP	1,319	1,122	2,000	1,096	2,000	2,000
11-22-00-5410	FIRE TRAINING PAY	37,451	32,200	38,010	22,615	38,010	42,010
11-22-00-5412	TUITION REIMB PER CONTRACT	4,494	2,652	5,000	5,685	5,500	5,000
11-22-00-5415	UNIFORM ALLOWANCE	139	573	1,500	0	1,500	1,500
11-22-00-5450	FIRE IT SERVICES	0	0	0	0	0	2,900
11-22-00-5510	EMS TRAINING PAY	15,265	20,654	22,100	19,030	22,100	26,000
11-22-00-5532	FD VOICE MAIL LEASE	653	68	0	0	0	0
11-22-00-5610	CPR CLASS PAY	2,080	1,389	0	476	476	0
11-22-00-5735	GRANT PURCHASES	11,024	119	0	0	0	0
11-22-00-5736	DONATION PURCHASES	0	5,780	0	209	0	0
11-22-00-5750	SPRINKLER SYSTEMS EXPENSES	10,567	16,090	10,000	5,005	10,000	10,000
11-22-00-5800	FIRE EQUIPMENT/SUPPLIES	2,136	1,871	2,500	1,037	2,500	2,500
11-22-00-5810	EMS EQUIPMENT/SUPPLIES	17,002	10,710	11,000	2,961	11,000	11,000
11-22-00-5820	STATE MANDATED EQUIP TESTING	4,552	5,421	5,500	3,449	5,500	5,500
11-22-00-5830	ACT 102 EXPENSES	0	0	0	6,301	7,500	0
11-22-00-5840	HOSE REPLACEMENT	0	0	0	0	0	0
11-22-00-5845	TURNOUT GEAR REPLACEMENT	0	0	0	0	0	0
TOTAL		723,550	714,679	708,368	541,022	723,096	735,864

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013-- FINAL BUDGET
<b>FIRE</b>							
FIRE HYDRANT RENTAL							
11-22-10-5229	FIRE PROTECTION-HYDRANT RENTAL	228,048	228,332	229,000	171,226	229,000	229,000
TOTAL FIRE HYDRANT RENTAL		228,048	228,332	229,000	171,226	229,000	229,000
TOTAL FIRE		951,598	943,911	937,368	712,248	952,096	964,864
<b>BUILDING &amp; ZONING EXPENSES</b>							
11-24-00-5110	BUILDING INSPECTOR SALARIES	65,886	65,886	65,886	50,681	67,204	67,204
11-24-00-5120	BUILDING INSPECTION WAGES	45,203	46,621	42,412	30,881	42,420	42,431
11-24-00-5133	INSURANCE DEDUCTIBLE REIMB	0	0	150	0	150	150
11-24-00-5134	BLDG INSPECTOR LIFE INSURANCE	458	397	430	324	400	430
11-24-00-5136	BLDG INSPECTOR RETIREMENT FUND	10,930	10,032	7,665	5,898	7,740	8,726
11-24-00-5152	BLDG INSPECTOR SOCIAL SECURITY	8,272	8,343	8,285	6,075	8,386	8,387
11-24-00-5217	CONTRACT-ELEVATOR INSPECTION	100	100	100	0	100	100
11-24-00-5218	CONTRACTS-WEIGHTS & MEASURES	4,800	4,800	4,800	4,800	4,800	4,800
11-24-00-5219	CONTRACT BUILDING INSPECTOR	0	0	0	100	100	250
11-24-00-5262	TELEPHONE EXPENSE	321	236	400	193	258	300
11-24-00-5310	BLDG INSPECTOR OFFICE SUPPLIES	2,646	2,343	2,000	1,490	1,852	2,000
11-24-00-5320	MEMBERSHIP DUES & FEES	458	267	450	248	331	350
11-24-00-5330	BLDG INSPECTOR TRAVEL-MILEAGE	2,612	3,459	2,800	2,753	3,500	3,500
11-24-00-5331	BLDG INSP MEALS & LODGING	349	346	500	482	500	550
11-24-00-5332	CONFERENCES & SCHOOL	755	426	600	710	710	700
11-24-00-5399	BLDG INSPECTOR MISC EXPENSES	222	16	500	35	46	250
11-24-00-5810	EQUIPMENT OUTLAY	0	0	200	0	0	0
TOTAL		143,012	143,272	137,178	104,670	138,497	140,128
TOTAL BUILDING & ZONING		143,012	143,272	137,178	104,670	138,497	140,128
<b>EMERGENCY MGMT EXPENSES</b>							
11-29-00-5120	EMER MGMT PART TIME WAGES	15,839	15,838	15,839	12,183	16,155	16,155
11-29-00-5136	EMER MGMT RETIREMENT	2,535	2,629	2,661	2,046	2,682	2,957
11-29-00-5152	EMER MGMT SOCIAL SEC	1,155	1,159	1,212	887	1,236	1,236
11-29-00-5210	STREN REPAIRS	1,885	997	2,500	0	2,500	2,500

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013-- FINAL BUDGET
EMERGENCY MGMT EXPENSES							
11-29-00-5221	EMER MGMT TELEPHONE EXP	0	477	900	400	700	900
11-29-00-5222	SIRENS ELECTRICITY	635	613	657	412	657	657
11-29-00-5310	EMER MGMT OFFICE SUPPLIES	0	531	500	493	500	500
11-29-00-5331	EMER MGMT MEALS, LODGING, ETC	0	117	500	569	569	500
11-29-00-5340	EMER MGMT SUPPLIES	2,214	2,966	3,649	246	3,000	3,000
11-29-00-5360	WEATHER TRACKING PROGRAM	2,028	2,124	600	0	600	600
11-29-00-5361	EMER MGMT VEHICLE MAINT/SVC	0	2,644	2,000	1,499	2,000	2,000
11-29-00-5399	EMER MGMT MISC EXP	4,106	185	0	0	0	0
11-29-00-5410	EMER MGMT TRAINING EXP	0	652	750	648	750	750
11-29-00-5413	PUBLIC EDUCATION	0	518	500	14	500	500
11-29-00-5414	MEDICAL RESERVE CORPS	0	1,000	1,000	269	1,000	1,000
11-29-00-5531	EMER MGMT COPYING COSTS	0	250	250	0	250	250
11-29-00-5735	GRANT PURCHASES	15,577	9,895	4,000	1,067	4,000	0
TOTAL		45,974	42,595	37,518	20,733	37,099	33,505
TOTAL EMERGENCY MGMT		45,974	42,595	37,518	20,733	37,099	33,505
DPW & ENGINEERING EXPENSES							
11-30-00-5216	CITY ENGINEERING FEES	7,046	12,329	9,000	2,235	7,000	9,000
11-30-00-5217	SURVEYING	1,306	886	500	143	500	500
TOTAL		8,352	13,215	9,500	2,378	7,500	9,500
TOTAL DPW & ENGINEERING		8,352	13,215	9,500	2,378	7,500	9,500
STREET DEPARTMENT EXPENSES							
11-32-10-5110	STREET SUPERINTENDENT	58,111	58,107	58,111	44,508	59,269	59,269
11-32-10-5120	ST DEPT WAGES	240,204	225,649	239,275	185,513	223,977	239,435
11-32-10-5125	ST. DEPT. OVERTIME WAGE	12,397	9,225	15,000	3,967	12,000	15,000
11-32-10-5126	STREET DEPT. SEASONAL LABOR	35,447	16,208	23,000	22,042	23,000	23,000
11-32-10-5133	INS. DEDUCTIBLE REIMBURSEMENT	729	275	200	0	200	200
11-32-10-5134	STREET DEPT LIFE INSURANCE	1,920	1,906	1,980	1,560	1,876	1,900

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	2011 ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	2013-- FINAL BUDGET
<b>STREET DEPARTMENT EXPENSES</b>							
11-32-10-5136	STREET DEPT RETIREMENT FUND	35,674	33,127	33,435	26,024	32,227	38,780
11-32-10-5138	ST. DEPT UNIFORM ALLOW.	7,757	7,800	7,800	7,800	7,800	7,800
11-32-10-5152	ST DEPT SOCIAL SECURITY	26,699	23,828	24,510	19,755	24,942	26,355
11-32-10-5205	DRUG AND ALCOHOL TESTING	470	600	700	350	600	700
11-32-10-5221	ST DEPT TELEPHONE EXPENSE	2,362	2,460	2,400	2,065	2,391	2,400
11-32-10-5222	ST DEPT BLDG ELECTRICITY	10,693	10,492	10,450	7,847	10,463	10,450
11-32-10-5224	ST DEPT BLDG GAS HEAT	11,204	9,052	15,000	4,614	10,000	15,000
11-32-10-5226	ST DEPT BLDG-WATER & SEWER	605	584	1,000	438	800	1,000
11-32-10-5240	ST DEPT BUILDING REPAIRS	1,381	1,730	1,600	2,095	2,250	2,500
11-32-10-5250	ST DEPT EQUIPMENT REPAIRS	40,681	39,578	38,977	17,185	37,000	38,950
11-32-10-5262	ST DEPT-COMM SYSTEM MAINT FEES	1,255	1,379	1,000	0	750	1,000
11-32-10-5270	SIDEWALK REPAIRS	546	1,179	1,300	0	0	1,300
11-32-10-5330	SUPERINTENDENT MILEAGE/TRAVEL	0	0	150	0	150	150
11-32-10-5331	SUPERINTENDENT MEALS/LODGING	0	0	150	0	150	150
11-32-10-5340	OPERATING SUPPLIES-STREET DEPT	4,438	6,364	8,000	5,238	8,000	8,000
11-32-10-5341	VEHICLE-FUEL & OIL	56,794	61,186	57,000	43,238	55,000	57,000
11-32-10-5342	MOSQUITO CONTROL	3,539	3,134	3,500	0	0	3,500
11-32-10-5344	WEED CUTTING	0	0	0	9,815	9,900	5,000
11-32-10-5350	BLDG MAINT SUPPLIES-STR DEPT	2,195	1,624	2,350	1,883	2,350	2,350
11-32-10-5351	VEHICLE/EQUIPMENT MAINTENANCE	5,041	4,347	5,100	4,248	5,100	5,100
11-32-10-5360	ST DEPT BLDG MAINT SERV COSTS	902	674	600	618	700	800
11-32-10-5370	ROAD MAINTENANCE SUPPLIES	8,029	4,688	8,000	1,574	6,000	6,500
11-32-10-5390	FIRST AID AND SAFETY SUPPLIES	1,221	1,429	1,200	433	1,000	1,200
11-32-10-5399	STREET DEPT MISCELLANEOUS EXP	2,779	2,392	3,275	1,625	3,275	3,275
<b>TOTAL</b>		<b>573,073</b>	<b>529,017</b>	<b>565,063</b>	<b>414,435</b>	<b>541,170</b>	<b>578,064</b>
<b>SNOW &amp; ICE</b>							
11-32-12-5120	SNOW & ICE CONTROL WAGES	27,869	31,394	26,000	10,530	26,000	26,000
11-32-12-5125	SNOW & ICE CONTROL OVERTIME	18,827	20,878	29,500	10,948	17,500	29,500
11-32-12-5136	SNOW & ICE RETIREMENT FUND	6,437	6,212	6,550	2,599	5,133	7,382
11-32-12-5152	SNOW & ICE SOCIAL SECURITY	3,554	3,938	4,246	1,612	3,330	4,246
11-32-12-5220	CONTRACT HAULING SERVICES	3,051	21,249	9,000	0	7,500	9,000
11-32-12-5250	SNOW & ICE CONTROL-REPAIRS	4,344	2,057	3,500	731	3,500	3,500
11-32-12-5310	SNOW & ICE OFFICE SUPPLIES	39	0	0	0	0	0
11-32-12-5340	OPERATING SUPPLIES-SNOW & ICE	46,523	40,923	39,800	21,767	39,800	39,800
11-32-12-5344	SNOW REMOVAL EXPENSES	11,535	798	6,000	1,535	3,500	5,000
11-32-12-5351	EQUIP MAINT SUPPL-SNOW & ICE	4,557	1,915	2,500	2,886	3,100	2,500
<b>TOTAL SNOW &amp; ICE</b>		<b>126,736</b>	<b>129,364</b>	<b>127,096</b>	<b>52,608</b>	<b>109,363</b>	<b>126,928</b>

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010--	--2011--	2012		--2013--
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED
STREET DEPARTMENT						
TREE & BRUSH						
11-32-13-5120	TREE & BRUSH - WAGES	36,657	43,622	39,000	47,803	39,000
11-32-13-5125	TREE & BRUSH OVERTIME	1,626	1,350	1,500	759	1,500
11-32-13-5136	TREE & BRUSH RETIREMENT FUND	4,420	5,235	4,780	5,716	5,390
11-32-13-5152	TREE & BRUSH SOC SEC	2,895	3,409	3,100	3,673	3,100
11-32-13-5220	FORESTRY SERVICES	425	100	2,250	9,991	2,250
11-32-13-5346	PURCHASE OF TREES	0	0	15,000	629	15,000
11-32-13-5410	TRAINING & SEMINARS	544	423	800	833	800
11-32-13-5420	TREE & BRUSH-REPAIR	1,017	1,198	1,500	314	1,500
11-32-13-5430	TREE & BRUSH OPERATING SUPPLY	2,449	4,637	8,000	1,331	7,000
11-32-13-5681	MEMORIAL TREE PURCHASES	425	0	0	0	0
TOTAL TREE & BRUSH		50,458	59,974	75,930	71,049	75,540
COMPOST OPERATIONS						
11-32-14-5120	COMPOSTING ST DEPT WAGES	57,875	56,740	50,000	14,745	50,000
11-32-14-5125	COMPOSTING OVERTIME	158	37	1,000	369	1,000
11-32-14-5136	COMPOSTING RETIREMENT FUND	6,325	6,518	6,020	1,719	6,785
11-32-14-5152	COMPOSTING SOCIAL SECURITY	4,330	4,237	3,905	1,131	3,905
11-32-14-5220	COMPOSTING SERVICES	4,379	6,009	7,000	0	7,000
11-32-14-5430	COMPOSTING OPERATING SUPPLIES	121	2,371	2,300	945	2,300
TOTAL COMPOST OPERATIONS		73,188	75,912	70,225	18,909	70,990
STORM SEWER FUNCTIONS						
11-32-15-5120	STORM SEWER WAGES	5,022	1,163	5,500	7,188	5,500
11-32-15-5125	STORM SEWER OVERTIME	255	0	0	0	0
11-32-15-5136	STORM SEWER RETIREMENT	703	133	650	892	735
11-32-15-5152	STORM SEWER SOC SEC	398	87	425	531	425
11-32-15-5450	STORM SEWER MAINTENANCE	18,844	1,103	5,000	1,481	5,000
11-32-15-5460	STORM SEWER - DIGGERS HOTLINE	5,110	5,139	5,000	0	5,000
TOTAL STORM SEWER FUNCTIONS		30,332	7,625	16,575	10,092	16,660
TOTAL STREET DEPARTMENT		853,787	801,892	854,889	567,093	868,182
TRAFFIC CONTROL EXPENSES						

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
TRAFFIC CONTROL							
11-34-10-5120	TRAFFIC CONTROL WAGES	120	364	4,000	1,184	2,000	4,000
11-34-10-5125	TRAFFIC CONTROL OVERTIME	120	0	100	65	100	100
11-34-10-5136	TRAFFIC CONTROL RETIREMENT	55	42	484	135	250	545
11-34-10-5152	TRAFFIC CONTROL SOC. SEC.	18	27	315	94	167	315
11-34-10-5222	ELECTRICITY-FLASHERS	9,993	9,524	9,000	3,436	6,000	7,000
11-34-10-5223	STREET LIGHTS ELECTRICITY	103,117	101,077	96,000	78,995	105,327	106,000
11-34-10-5260	REPAIRS-TRAFFIC SIGNALS, ETC.	1,826	4,005	5,000	1,707	4,000	5,000
11-34-10-5261	STREET LIGHTS REPAIRS	3,693	3,101	3,800	211	2,500	3,000
11-34-10-5290	CAR TOWING	4,105	2,690	4,000	1,751	2,334	3,000
11-34-10-5370	MARKING PAINT	5,541	6,161	8,000	6,279	7,500	8,000
11-34-10-5374	STREET IDENTIFICATION SIGNS	992	1,694	2,000	964	2,000	2,000
11-34-10-5375	TRAFFIC CONTROL STREET SIGNS	2,794	7,720	5,500	1,416	5,000	5,500
11-34-10-5394	STREET DECORATIONS	1,014	1,022	1,050	420	1,000	1,050
TOTAL		133,388	137,427	139,249	96,657	138,172	145,510
TOTAL TRAFFIC CONTROL		133,388	137,427	139,249	96,657	138,172	145,510
SANITATION & RECYCLING EXPENSES							
11-36-00-5294	SOLID WASTE - RESIDENTIAL	278,400	291,033	300,000	224,382	299,176	306,500
11-36-00-5296	SOLID WASTE - STREET DEPT.	6,591	7,344	7,725	5,125	7,725	7,725
11-36-00-5297	SOLID WASTE - RECYCLING	109,200	127,551	127,720	95,970	127,960	128,100
TOTAL		394,191	425,928	435,445	325,477	434,861	442,325
TOTAL SANITATION & RECYCLING		394,191	425,928	435,445	325,477	434,861	442,325
LEISURE ACTIVITIES EXPENSES							
11-51-10-5222	MUSEUM-ELECTRICITY	8,557	8,721	8,000	7,089	8,500	8,800
11-51-10-5224	MUSEUM-GAS HEAT	4,032	5,252	8,000	2,932	6,000	7,000
11-51-10-5226	MUSEUM-WATER & SEWER BILLS	1,050	1,081	1,100	827	1,100	1,200
11-51-10-5240	MUSEUM-MAINTENANCE & REPAIRS	1,767	3,183	3,200	3,076	3,200	3,800
11-51-10-5735	MUSEUM-OPERATIONS SUBSIDY	12,000	12,000	12,000	9,000	12,000	13,000
TOTAL		27,406	30,237	32,300	22,924	30,800	33,800

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013-- FINAL BUDGET
TOTAL LEISURE ACTIVITIES		27,406	30,237	32,300	22,924	30,800	33,800
PARKS EXPENSES							
11-52-00-5120	PARKS WAGES	37,572	41,151	42,000	40,809	42,000	42,000
11-52-00-5125	PARKS OVERTIME WAGES	8,091	8,737	8,500	6,322	7,500	8,000
11-52-00-5136	PARKS RETIREMENT FUND	5,275	5,942	5,960	5,495	5,845	6,650
11-52-00-5152	PARKS SOCIAL SECURITY	3,725	3,774	3,865	3,562	3,787	3,825
11-52-00-5222	PARKS-ELECTRICITY	9,147	9,251	8,000	7,339	9,785	9,700
11-52-00-5226	PARKS-WATER & SEWER BILLS	2,620	2,726	2,600	2,058	2,700	2,700
11-52-00-5227	FOUNTAINS/STATUES-WATER/SEWER	1,347	1,392	1,400	1,526	1,600	1,600
11-52-00-5241	BLDG. MAINT & REPAIRS-PARKS	676	1,749	2,700	2,795	2,950	2,700
11-52-00-5250	EQUIPMENT REPAIR SERVICES	6,422	5,759	6,100	6,169	6,500	6,100
11-52-00-5350	BLDG MAINT SUPPLIES-PARKS	5,220	5,960	5,800	5,578	5,800	5,800
11-52-00-5352	GROUNDS MAINTENANCE SUPPLIES	9,088	8,242	9,500	5,451	8,600	9,500
11-52-00-5362	GROUNDS-FERTILIZER/WEED CONTRL	2,472	4,046	6,500	195	5,500	6,500
11-52-00-5399	PARKS MISCELLANEOUS EXPENSES	1,786	2,002	4,000	660	3,500	4,000
11-52-00-5840	4 SEASON NATURE PRESERVE	5,848	1,222	2,000	716	2,000	2,000
11-52-00-5922	DUNN FIELD ELECTRIC	1,659	728	1,600	501	668	1,000
11-52-00-5950	BLDG MAINT SUPPLIES-RECREATION	0	147	0	0	0	0
11-52-00-5951	EQUIP MAINT SUPPL-RECREATION	503	572	600	432	600	600
TOTAL		101,451	103,400	111,125	89,608	109,335	112,675
VETERAN'S PARK							
11-52-01-5120	VETS PARKS WAGES	17,890	17,274	19,000	16,556	19,000	19,000
11-52-01-5125	VETS PARKS OVERTIME	30	15	200	0	0	200
11-52-01-5136	VETS PARKS RETIREMENT FUND	1,996	2,065	2,266	1,935	2,242	2,554
11-52-01-5152	VETS PARKS SOCIAL SECURITY	1,360	1,311	1,470	1,254	1,454	1,470
11-52-01-5222	VETS PARKS-ELECTRICITY	8,438	7,983	8,500	6,319	8,250	8,500
11-52-01-5224	VETS PARK GAS HEAT	1,065	762	1,200	386	1,000	1,200
11-52-01-5226	VETS PARK WATER & SEWER	1,166	1,067	1,300	432	1,100	1,300
11-52-01-5350	BLDG MAINT & REPAIR	300	2,215	1,000	326	1,000	1,000
11-52-01-5952	GROUNDS MAINTENANCE SUPPLIES	649	494	1,000	2,280	2,500	2,500
TOTAL VETERAN'S PARK		32,894	33,186	35,936	29,488	36,546	37,724
TOTAL PARKS		134,345	136,586	147,061	119,096	145,881	150,399
PLAN COMMISSION EXPENSES							

FUND: GENERAL FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
PLAN COMMISSION							
11-69-30-5110	PLAN COMMISSION SALARIES	975	0	0	0	0	0
11-69-30-5212	OUTSIDE PROFESSIONAL PLANNING	1,220	6,115	2,000	1,232	1,642	2,000
11-69-30-5215	SMART GROWTH SERVICES	0	0	0	0	0	0
11-69-30-5310	PLAN COMMISSION OFFICE SUPPL.	48	164	200	101	135	200
TOTAL		2,243	6,279	2,200	1,333	1,777	2,200
TOTAL PLAN COMMISSION		2,243	6,279	2,200	1,333	1,777	2,200
CONSERVATION/DEVELOPMENT EXPENSES							
11-70-00-5710	HOTEL/MOTEL ASSN CHAM OF COMM	95,000	95,000	95,000	71,250	95,000	95,000
11-70-00-5720	HISTORIC PRESERVATION	1,531	5,697	6,000	2,267	6,000	6,500
11-70-00-5721	EXP FROM HIST PRES DONATIONS	0	850	0	0	0	0
11-70-00-5723	HISTORIC PLAQUE PURCHASES	240	480	0	120	120	0
11-70-00-5750	CEMETERY-OPERATING CONTRIB.	160,000	159,999	160,000	119,999	160,000	0
11-70-00-5760	YMCA-YOUTH ATHLETIC PROGRAM	45,815	45,815	45,820	34,364	45,820	48,111
TOTAL		302,586	307,841	306,820	228,000	306,940	149,611
CEMETERY							
11-70-10-5750	CEMETERY OPERATING CONTRIBUTN	0	0	0	0	0	166,888
TOTAL CEMETERY		0	0	0	0	0	166,888
TOTAL CONSERVATION/DEVELOPMENT		302,586	307,841	306,820	228,000	306,940	316,499
TOTAL FUND REVENUES & BEG. BALANCE		7,862,556	8,310,175	7,835,079	6,872,638	8,271,911	8,028,470
TOTAL FUND EXPENSES		7,712,356	8,103,330	7,835,079	5,679,435	7,762,710	8,028,470
FUND SURPLUS (DEFICIT)		150,200	206,845	0	1,193,203	509,201	0

**GENERAL EXPENSES**

**11 10-00**

**5133 LIFE INSURANCE POLICY FEES**

A fee charged by the Minnesota Mutual Life Ins. Co. at the rate of 20% of the employee basic rate. This provides post-retirement coverage at the 25 % of basic level.

**5139 HOLIDAY APPRECIATION**

Gift certificates given to full time and permanent part time employees. This item was cut from the 2012 & 2013 Budgets.

**5154 UNEMPLOYMENT COMPENSATION**

Municipalities have the option to pay unemployment by experience rather than monthly. The City has chosen this method.

**5214 LABOR NEGOTIATIONS**

Expenses related to negotiating union contracts and other union matters.

**5245 EXPENSES SUBJECT TO INSURANCE CLAIM**

Expenses incurred as a result of damages, vandalism, accidents, etc., for which insurance claims are to be filed. This account should be equal to the insurance reimbursements account 11 00-00 4840 plus the deductibles per claim.

**5314 OFFICIAL PUBLICATIONS & NOTICE**

Costs of public notices that the City is responsible for, such as meeting minutes and ordinances. Publications for hearings for private petitioners are their responsibility and not in this expense account.

**5315 PUBLICATION FEES REIMBURSABLE**

Costs to publish applications for liquor licenses, public hearings and plan commission notices, which are covered by the application fees for these licenses and permits.

**5316 RECORDING FEES**

Charges to record filings with the Register of Deeds, Clerk of Courts, Secretary of State and/or County Clerk.

**5399 GENERAL GOVERNMENT MISCELLANEOUS EXPENSES**

General expenses that do not fall into any other category and are not regular and recurring expenses: small claims filing fees, letter reports, job advertisements, general code updates, adjustments of minor differences, City membership fees, and any other miscellaneous expenses.

**5740 PERSONAL PROPERTY WRITEOFFS**

The City's portion of personal property taxes that the Treasurer deems uncollectible and receives Council approval to write off.

**5741 ILLEGAL TAXES & REFUNDS**

Refunds to property owners who have overpaid taxes. An example would be if a property owner was appealing a Board of Review determination and the decision of the appeal was not made by the due date for tax payment. The property owner would pay the entire bill by the first installment date. If it was determined that an overassessment existed, thereby a tax overcharge, the City must refund the difference. The City then collects from the other taxing jurisdictions their portion of the refund (Rescinded tax - 11 00-00 4113) and the net cost to the City is the City's portion of the mill rate.

**5780 CONTINGENCY ACCOUNT**

Funds budgeted for expenses that may arise that are not budgeted elsewhere. These funds can only be used with a Council Resolution to transfer the budget amounts.

**INSURANCE**

**11 10-10**

**5509 INSURANCE REIMBURSEMENTS - OTHER DEPARTMENTS**

Reimbursements from the Utility Commission, Cemetery, Library, Parking, and Lakefront Funds for their portion of insurance expenses. This account shows a negative balance so when the insurance expenses are added together that is the actual amount charged to the City's general fund.

**5512 GENERAL LIABILITY INSURANCE**

The insurance premium for all coverage except workers compensation, not only for the general fund but also including the Water Dept, Cemetery, and Wastewater Treatment Facility and other funds mentioned above.

**5516 WORKER COMPENSATION**

The insurance premium for workers compensation, not only for the general fund but also including the Water Dept, Cemetery, and Wastewater Treatment Facility and other funds mentioned above.

**HEALTH BENEFITS**

**11 10-20**

**5111 HEALTH & DENTAL REIMBURSABLE**

Payments received from the Cemetery, Utility, Library, Parking and retirees for Health and Dental benefits paid by the City. Also, Flex Plan forfeitures are booked here.

**5132 HEALTH & DENTAL ADMINISTRATIVE CHARGES**

Monthly charge from Cypress Benefit Administrators (health & dental) to administer our plans. Also charges from EBC to administer the Flexible Spending (Section 125/129) Plan and COBRA administration.

**5133 HEALTH & DENTAL CLAIMS**

All actual charges for health, dental and pharmaceuticals. This also includes the stipend (currently \$650/mo.) paid to employees who opt out of the City's health plan because they already have insurance coverage. This is reduced by stop loss reimbursements that the City receives.

**5134 DISABILITY PREMIUMS CITY**

The cost of long term disability insurance premiums for full-time employees.

**5135 EAP PROGRAM**

Premiums paid for the Employee Assistance Program through Aurora Medical. All employees, except elected officials and seasonal workers are eligible.

**5152 OPT OUT SOCIAL SECURITY EXPENSE**  
7.65% of the stipend paid to employees who opt out of the City's health plan.

**COUNCIL**  
**11 11-00**

**5114 COUNCIL SALARIES**  
This account is the \$3,500 annual salary for eight alderpersons.

**5120 PART TIME WAGES**  
Wages paid to the videographer to televise meetings.

**5152 COUNCIL SOCIAL SECURITY**  
7.65% of Council salaries and videographer wages.

**5320 COUNCIL WISCONSIN LEAGUE OF MUNICIPALITIES MEMBERSHIP**  
Annual membership dues to the League.

**5331 COUNCIL MEALS, LODGING, ETC.**  
Costs of meals, lodging, mileage and other expenses related to attending meetings or conferences.

**5332 COUNCIL CONFERENCES & SCHOOL**  
Costs of conferences and schools attended by any alderperson.

**5399 COUNCIL MISCELLANEOUS EXPENSES**  
Plaques, awards, nameplates, flowers, and other miscellaneous expenses.

**MUNICIPAL COURT**  
**11 12-00**

**5114 MUNICIPAL COURT SALARY**  
Annual salary for elected Judge.

**5120 MUNICIPAL COURT WAGES - CLERKS**  
The wages of the Municipal Court Clerk and any part time help and applicable uniform allowances.

**5133 MUNICIPAL COURT INSURANCE DEDUCTIBLE REIMBURSEMENT**  
Eyeglass/vision benefit paid by the City per Union contract.

- 5134 MUNICIPAL COURT LIFE INSURANCE**  
Life insurance for the Municipal Court Clerk.
- 5136 MUNICIPAL COURT RETIREMENT FUND**  
Retirement contribution (13.3%) for the Municipal Court Clerk.
- 5152 MUNICIPAL COURT SOCIAL SECURITY**  
7.65% of all the Municipal Court employee wages.
- 5214 CITATION FEES**  
Collection agency fees are recorded here.
- 5221 MUNICIPAL COURT TELEPHONE**  
Municipal Court phone line 262-248-4651 and fax line 262-248-4278. Also internet e-mail service is charged here.
- 5290 CARE OF PRISONERS**  
Costs of holding a prisoner as a result of the judge's decision to incarcerate.
- 5310 MUNICIPAL COURT OFFICE SUPPLIES**  
Cost of office supplies used by the Municipal Court.
- 5312 MUNICIPAL COURT POSTAGE**  
Cost of postage used by Municipal Court.
- 5330 MUNICIPAL COURT TRAVEL & MILEAGE**  
Travel and mileage expenses to court conferences and seminars, etc., for the Judge and Court Staff.
- 5331 MUNICIPAL COURT-MEALS, LODGING, ETC.**  
Meals and lodging expenses at court conferences and seminars, etc., for the Judge and Court Staff.
- 5332 MUNICIPAL COURT CONFERENCES & SCHOOL**  
Registration fees for conferences and seminars for the Judge and Court Staff.
- 5340 OPERATING SUPPLIES-CITATIONS**  
Cost of citations.
- 5361 EQUIPMENT MAINTENANCE SERVICE COSTS**  
Computer maintenance agreement and copy machine maintenance agreement and other miscellaneous expenses for equipment.
- 5381 MUNICIPAL COURT OPERATIONS**  
Credit card fees, transcribing fees, judge substitution, interpreting/translation and other fees relating to court operations.

**5399 MUNICIPAL COURT MISCELLANEOUS EXPENSE**  
All other expenses that do not fall specifically into any other category.

**CITY ATTORNEY**  
**11 13-00**

**5113 CITY ATTORNEY SALARY**  
The elected City attorney salary.

**5136 CITY ATTORNEY RETIREMENT FUND**  
Retirement employer (50%) contribution (7.0%) for the attorney. The attorney pays the other half through payroll deduction.

**5152 CITY ATTORNEY SOCIAL SECURITY**  
7.65% of City attorney salary.

**5310 CITY ATTORNEY OFFICE SUPPLIES**  
Postage, stationary, and other office supplies specific to the office of the attorney.

**5331 CITY ATTORNEY MEALS, LODGING, ETC.**  
Meals and lodging expenses at conferences and seminars attended by the attorney.

**5332 CITY ATTORNEY SCHOOL & CONFERENCES**  
Registration fees for conferences, seminars, league meetings, etc. The City pays for the City Attorney to attend the League Conference.

**5399 CITY ATTORNEY MISCELLANEOUS EXPENSE**  
All other expenses that do not fall specifically into any other category, includes witness fees.

**OUTSIDE LEGAL SERVICES**  
**11 13-10**

**5214 OUTSIDE ATTORNEYS FEES**  
Cost of attorneys that may be needed to represent the City in the absence of the City Attorney, due to conflict of interest or as otherwise deemed necessary.

**MAYOR**  
**11 14-10**

**5114 MAYOR SALARIES**  
Salary for the Mayor, which is \$6,900 annually.

- 5152 MAYOR SOCIAL SECURITY**  
7.65% of Mayor's salary.
- 5310 MAYOR OFFICE SUPPLIES**  
Postage, stationary, and other office supplies specific to the Mayor's office.
- 5331 MAYOR MEALS, LODGING, ETC.**  
Meals, lodging, mileage & other expenses related to out-of-City travel to seminars, meetings, & conferences. Also cost of meals within the City for City business.
- 5399 MAYOR MISCELLANEOUS EXPENSES**  
Expenses related to interactions with public and private sector individuals including cost of items of recognition for these individuals.

**CITY ADMINSTRATOR**  
**11 14-20**

- 5110 CITY ADMINISTRATOR SALARIES**  
Annual salary for the Administrator.
- 5134 CITY ADMINISTRATOR LIFE INSURANCE**  
Life insurance premiums for the Administrator.
- 5136 CITY ADMINISTRATOR RETIREMENT FUND**  
Employer's 50% share of the retirement contribution of 13.3% of Administrator's salary. The administrator pays the other half through payroll deduction
- 5152 CITY ADMINISTRATOR SOCIAL SECURITY**  
7.65% of Administrator's salary.
- 5310 CITY ADMINISTRATOR OFFICE SUPPLIES**  
Postage, supplies, stationery, and other miscellaneous office supplies specific to the Administrator.
- 5324 DUES, BOOKS & PUBLICATIONS**  
Cost of dues, subscriptions, books, and other publications used by the Administrator.
- 5330 CITY ADMINISTRATOR TRAVEL & MILEAGE**  
Travel expenses for the Administrator to conferences, meetings, and seminars, etc.
- 5331 CITY ADMINISTRATOR MEALS & LODGING, ETC.**  
Cost of meals and lodging for the Administrator while attending conferences, seminars, meetings, etc.
- 5332 CITY ADMINISTRATOR CONFERENCE/SCHOOL**  
Registration fees for conferences, school, seminars, and other meetings for the Administrator.

**5399 CITY ADMINISTRATOR MISCELLANEOUS EXPENSE**  
All other expenses related to the Administrator not specified in any other category.

**CITY CLERK**  
**11 14-30**

**5110 CITY CLERK SALARY**  
Annual salary of City Clerk.

**5111 DEPUTY CLERK SALARY**  
Wages for the Deputy Clerk and applicable uniform allowance.

**5120 CITY CLERK WAGES**  
Wages for a portion (10%) of the Parking Clerk who works at the front counter.

**5126 CITY CLERK SEASONAL WAGES**  
Hourly wages for any City Hall seasonal laborer not specified for in any other department.

**5133 INSURANCE DEDUCTIBLE REIMBURSEMENT**  
Eyeglass/vision benefit paid by the City per contract.

**5134 CITY CLERK LIFE INSURANCE**  
Life insurance premiums for the City Clerk and staff.

**5136 CITY CLERK RETIREMENT FUND**  
Employer's share (50%) of the retirement contribution of 13.3% of the City Clerk and 100% of the contribution for union staff.

**5152 CITY CLERK SOCIAL SECURITY**  
7.65% of the City Clerk and staff wages.

**5190 POLL WORKERS FEES**  
\$104.00 each for poll workers per election and \$118 for each chief election inspector.

**5218 MUNICIPAL CODIFICATION**  
Recodification of the Municipal Code Book.

**5310 CITY CLERK OFFICE SUPPLIES**  
Office supplies specific to the City Clerk's department.

**5311 BALLOTS/OTHER ELECTION EXPENSE**  
Costs of absentee ballots, voter registration forms, other election forms, mileage, expenses, poll workers dinner, and any other election related expenses.

- 5312 CITY CLERK POSTAGE**  
All general postage expenses, i.e., public notices, general letters, licenses, vendor payments, etc.
- 5330 CITY CLERK TRAVEL & MILEAGE**  
Travel expenses incurred by the City Clerk and Deputy Clerk to attend conferences, meetings and seminars.
- 5331 CITY CLERK MEALS, LODGING, ETC**  
Cost of meals and lodging for the City Clerk while attending conferences, seminars, meetings, etc.
- 5332 CITY CLERK CONFERENCES & SCHOOL**  
Registration fees for conferences, training meetings, seminars, etc.
- 5382 LICENSE EXPENSES**  
Costs of license software support, cost of license forms, and other expenses related to licensing.
- 5399 CITY CLERK MISCELLANEOUS EXPENSE**  
Expenses related to the City Clerk department and not specified in any other category.

**ACCOUNTING & DATA PROCESSING**  
**11 15-10**

- 5110 ACCOUNTING SALARY**  
Annual salary for the City Comptroller.
- 5120 ACCOUNTING & DATA PROCESSING WAGES**  
Wages for the accounting clerk and applicable uniform allowance.
- 5126 PART TIME HELP**  
Wages paid for temporary assistance as needed.
- 5133 INSURANCE DEDUCTIBLE REIMBURSEMENT**  
Eyeglass/vision benefit paid by the City per contract.
- 5134 ACCOUNTING & DATA PROCESSING LIFE INSURANCE**  
Life insurance premiums for the Comptroller and accounting clerk.
- 5136 ACCOUNTING & DATA PROCESSING RETIREMENT**  
City's share (50%) of the retirement contribution of 13.3% for the City Comptroller and 100% of the contribution for the accounting clerk.
- 5152 ACCOUNTING & DATA PROCESSING SOCIAL SECURITY**  
7.65% of Comptroller and accounting clerk wages.

- 5213 INDEPENDENT AUDITING**  
Annual audit fees for the City of Lake Geneva.
- 5310 ACCOUNTING & DATA PROCESSING OFFICE SUPPLIES**  
Printer ink, computer paper and other miscellaneous computer supplies as well as Accounting supplies such as payroll and accounts payable checks and year-end tax filing forms.
- 5320 ACCOUNTING PROFESSIONAL DUES**  
Membership and professional dues associated with the Comptroller's position.
- 5332 ACCOUNTING & DATA PROCESSING CONFERENCES & SCHOOL**  
Registration fees for seminars, school, classes, conferences, etc., as well as mileage and supplies for same.
- 5399 ACCOUNTING & DATA PROCESSING MISCELLANEOUS EXP**  
Expenses related to the Accounting Department and not specified in any other category.
- 5450 ACCOUNTING & DATA PROCESSING PROGRAMMING**  
Cost of software, support, repairs and equipment replacement in all City Hall offices. Our current IT company is Nyquist Engineering and bills @ \$50/hr.

**CITY TREASURER**  
**11 15-30**

- 5112 TREASURER SALARIES**  
Annual salary for the elected Treasurer.
- 5126 TREASURER ASST-SEASONAL WAGES**  
Seasonal wages for an assistant in the Treasurer's office during tax collection.
- 5134 TREASURER LIFE INSURANCE**  
Life insurance premiums for the Treasurer.
- 5136 TREASURER RETIREMENT FUND**  
City's 50% share of the 14% retirement contribution of the Treasurer's salary. The Treasurer pays the other half (7%) through payroll deduction.
- 5152 TREASURER SOCIAL SECURITY**  
7.65% of Treasurer's salary.
- 5214 OUTSIDE COLLECTION FEES**  
The cost of HFE Stark or similar service company for collection of delinquent personal property taxes.

- 5310 TREASURER OFFICE SUPPLIES**  
Dog/cat licenses, tax bill envelopes, and other supplies specific to the Treasurer's office.
- 5312 TREASURER POSTAGE**  
Postage for tax bills, mobile home billings & letters, delinquent personal property letters, etc. throughout the year.
- 5330 TREASURER TRAVEL & MILEAGE**  
Travel and mileage expenses. In 2013, a retired squad car was made available to the Treasurer for trips to the bank, etc.
- 5331 TREASURER MEALS & LODGING**  
Cost of meals and lodging for the Treasurer to attend conferences, meetings and seminars.
- 5332 TREASURER CONFERENCES & SCHOOLS**  
Registration fees for conferences, schools, seminars and other meetings for the Treasurer.
- 5399 TREASURER MISCELLANEOUS EXPENSE**  
Expenses related to the Treasurer's office and not specified in any other category.

**CITY ASSESSOR**  
**11 15-40**

- 5210 ASSESSOR CONTRACT SERVICES**  
Cost of hiring an outside assessor firm, currently Accurate Appraisal, to provide this function for the City.
- 5213 MANUFACTURING ASSESSMENT**  
An amount set by the State for manufacturing assessment every year.
- 5398 BOARD OF REVIEW MISCELLANEOUS EXPENSES**  
Costs of tapes, notebooks, and other expenses related to Board of Review.

**CITY HALL**  
**11 16-10**

- 5120 CITY HALL MAINTENANCE WAGES**  
Hourly wages for the City Hall Maintenance personnel.
- 5134 CITY HALL MAINTENANCE LIFE INSURANCE**  
Life insurance costs associated with City Hall maintenance personnel.

- 5136 **CITY HALL MAINTENANCE RETIREMENT**  
13.3% of wages for City Hall maintenance personnel.
- 5152 **CITY HALL MAINTENANCE SOCIAL SECURITY**  
7.65% of wages for City Hall maintenance personnel.
- 5221 **CITY HALL TELEPHONE EXPENSE**  
City Hall and Building & Zoning phones, internet & fax lines and phone system charges. Also included are cell phones for the City Administrator, City Clerk, City Hall maintenance and Mayor.
- 5222 **CITY HALL ELECTRICITY**  
Electricity expense for the City Hall building.
- 5224 **CITY HALL GAS HEAT**  
Gas heat expense for the City Hall building.
- 5226 **CITY HALL WATER & SEWER BILLS**  
Water and sewer expense for the City Hall building.
- 5240 **CITY HALL BUILDING REPAIRS**  
Repairs done by outside labor to the City Hall building, furnace, air conditioner, generator, etc.
- 5310 **CITY HALL OFFICE SUPPLIES**  
Supplies purchased in bulk (pens, pencils, message pads, post-it pads, file folders, envelopes, copy paper) and used as needed by any City administration department.
- 5350 **CITY HALL BUILDING MAINTENANCE SUPPLIES**  
Janitorial supplies and other supplies used for maintenance of the building.
- 5360 **CITY HALL MAINTENANCE SERVICE COSTS**  
Maintenance contracts for the City Hall building that includes the elevator, floor mats, boiler permits, alarms, sprinkler, and HVAC contractual obligations.
- 5399 **CITY HALL MISCELLANEOUS EXPENSE**  
General expenses related to City Hall and not specified in any other category.
- 5531 **CITY HALL OFFICE EQUIPMENT CONTRACTS**  
Monthly lease/purchase payments and other costs such as toner and the maintenance support agreements.
- 5532 **POSTAGE METER RENT & EXPENSES**  
Lease payment for postage machine and related supplies.

**SHERIDAN SPRINGS PROPERTY (This property was sold in 2012)**

11 17-10

- 5222 SHERIDAN SPRINGS ELECTRICITY**  
Electricity expense for the Sheridan Springs (formerly WE Energies) building that the City purchased in Dec. 2009.
- 5224 SHERIDAN SPRINGS HEAT**  
Gas heat expense for the Sheridan Springs building.
- 5226 SHERIDAN SPRINGS WATER & SEWER BILLS**  
Water and sewer expense for the Sheridan Springs building. Currently the water is turned off at this building.
- 5240 SHERIDAN SPRINGS MAINTENANCE**  
Costs to maintain the Sheridan Springs property.

**POLICE DEPARTMENT**

11 21-00

- 5110 POLICE FULL-TIME SALARIES**  
Salaries and wages for all full time Police Department personnel. A 2% increase for non-union personnel is reflected. This category also includes supervisor pay. One dispatcher's wages are paid directly by the Parking Fund budget.
- 5120 POLICE PART-TIME WAGES**  
Wages for all part-time booking and reserve officers, clerical help, dispatchers, and crossing guards. This includes staffing required for the downtown area during the summer months. Wages for two reserve officers (summer season) are paid directly by the Lakefront Fund.
- 5125 POLICE OVERTIME WAGES**  
Additional manpower for non-reimbursed events and peak demand times such as parades, Venetian Fest, major incidents, investigations and hold-overs.
- 5127 COMPENSATION PER CONTRACT**  
Compensation amounts for earnings such as longevity pay, holiday pay, sick pay, educational credits pay, court & training overtime, and shift differential pay as described in the Police union contract.
- 5134 POLICE LIFE INSURANCE**  
Life insurance premiums for all Police Department personnel covered by life insurance.
- 5136 POLICE RETIREMENT FUND**  
For police personnel who are eligible for retirement benefits, 18.3% of salaries and wages of sworn officers and 13.3% for all other police personnel. One Dispatcher's retirement benefits are paid by the Parking Department. Non-union non-sworn personnel are paying 50% of the retirement contribution by payroll deduction.

- 5138 POLICE UNIFORM ALLOWANCE**  
Amount provided by the City to supply uniforms, etc., for Police personnel. Per union contract, sworn personnel receive a clothing allowance of \$850.00 and civilian employees receive \$375.00. The contract stipulates that employees are allowed to carryforward their unused allowance to the next year. This carryover is accounted for in dedicated fund balance account 11-00-00-3439.
- 5139 POLICE RESERVES UNIFORM**  
Uniforms purchased on behalf of the reservist by the City. This includes the crossing guards, part time clerical help and alterations.
- 5140 INTERPRETERS FEES**  
Costs for the use of professional interpreters as needed at \$60/hour.
- 5152 POLICE DEPT SOCIAL SECURITY**  
7.65% of all Police Department employee earnings.
- 5190 POLICE & FIRE COMMISSION EXPENSE**  
PFC expenses such as certificates, supplies and training for Commission members.
- 5214 OUTSIDE LEGAL EXPENSES**  
Expenses due to the five day time limit restraint when handling Union grievances as well as other legal issues or questions.
- 5221 POLICE TELEPHONE EXPENSE**  
All phones (land and cellular) which are used in connection with the Police Department. A dedicated line was installed so the Police Department can receive 911 calls. This includes the monthly charge for air cards required for squad car computers and also the department's monthly email service.
- 5262 POLICE COMMUNICATION SYSTEM MAINTENANCE FEE**  
All expenses related to radio equipment and other communication equipment, including electric bill for radio equipment at water tower. The radio room equipment factory warranty expired in Nov. 2008 so all repairs have to be paid for.
- 5290 CARE OF PRISONERS**  
Payments to Walworth County Sheriff's Department for prisoner confinement and booking room supplies.
- 5305 DATA PROCESSING**  
All expenses related to computers in the Police Department. Purchase of software, hardware, cost of support, computer supplies, and computer maintenance.
- 5310 POLICE OFFICE SUPPLIES**  
General office supplies used only by the Police Department.
- 5312 POLICE POSTAGE**  
Postage used by the Police Dept.
- 5316 CRIME PREVENTION PROGRAM**  
Expenses applicable to crime prevention programs such as Counter Act, Neighborhood Watch, safety literature, child fingerprinting, bike safety, etc.

- 5330 POLICE TRAVEL & MILEAGE**  
All mileage expenses for Police personnel while at seminars, training classes, court (other than Municipal Court), or any other event requiring personnel to travel out of the City. This also pays for fuel and mileage for on-duty use of personal vehicles (reimbursable mileage rate is 56.5 cents per mile for 2013).
- 5331 POLICE MEALS & LODGING, ETC.**  
Cost of meals and/or lodging for personnel while at seminars, training classes, court (other than Municipal Court), or any other event requiring personnel to travel out of the City.
- 5341 POLICE FUEL EXPENSE**  
Cost of fuel for police vehicles.
- 5342 POLICE SPECIAL EQUIPMENT**  
Replacement and/or repairs of Police Department special equipment including SWAT.
- 5361 POLICE EQUIPMENT MAINTENANCE SERVICE COSTS**  
Car washes, supplies, repairs and maintenance on all PD vehicles, generators, bicycles and peripheral equipment.
- 5380 POLICE SPECIAL INVESTIGATIONS**  
Costs incurred in order to perform an investigation above and beyond normal and anticipated investigative costs. Items such as medical exams of crime victims and medical records required by the District Attorney are included here.
- 5399 POLICE MISCELLANEOUS EXPENSE**  
Photo processing, film and other expenses not specified in any other category.
- 5410 POLICE TRAINING EXPENSES**  
Costs of ammunition, rental fee of county range, registration fees for seminars, rental of training films and any other expenses related to maintaining current standards of job qualifications to uphold a job position. It includes costs for non-union continuing education.
- 5411 POLICE APPLICATION PROCESSING**  
Costs related to mental and physical examinations and any other testing process related to determining capabilities and qualifications to uphold a law enforcement position. Includes mandatory drug testing, job advertising and related costs as well as mandated inoculations (hepatitis shots).
- 5415 TUITION & BOOKS PER CONTRACT**  
Tuition and book reimbursements for education benefits per the union contract.
- 5450 PHOENIX SUPPORT CONTRACT**  
This account was set up to record the support contract expense for the Phoenix computer system which went live in 2010.
- 5531 COPY MACHINE**  
Lease/purchase payments, maintenance agreements, toner and other supplies for the Police Department copy machine. The amount budgeted is for the service agreement, which includes supplies and a per page charge for the number of copies made that exceeds our contract.

- 5533 TTY RENTAL**  
Mandated by the Wisconsin Department of Justice/Administration. BadgerNet, TIME System Access, Officer Support. Includes maintenance and supplies.
- 5735 GRANT PURCHASES**  
Purchases made with funds from grants. The excess of grant funds over grant purchases in each budget year is transferred to a non-lapsing dedicated fund balance account (11-00-00-3469) for use in future years. Grant receipts are credited to 11 21-00 4353 and 4354.
- 5736 DONOR PURCHASES**  
Purchases made with donated funds. The excess of donated funds over donor purchases in each budget year is transferred to a non-lapsing dedicated fund balance account (11-00-00-3467) for use in future years. Donor receipts are credited to 11 21-00 4730.
- 5737 SOFTVEST EXPENDITURES**  
Purchases made with vest grant and/or vest donation funds. The excess of vest funds over vest purchases in each budget year is transferred to a non-lapsing dedicated fund balance account (11-00-00-3466) for use in future years. Vest grant/donations receipts are credited to 11 21-00 4737.
- 5738 EXPENDITURES-SEIZURE S**  
Purchases made with seizure funds. The excess of seizure funds over seizure purchases in each budget year is transferred to a non-lapsing dedicated fund balance account (11-00-00-3468) for use in future years. Seizure receipts are credited to 11 21-00 4620.

**FIRE DEPARTMENT**

**11 22-00**

- 5113 FIRE CHIEFS SALARIES**  
Salaries for the Fire Chief, Deputy Chief and Assistant Chief.
- 5114 FIRE STIPENDS**  
Salaries for 3 Captains, 2 Lieutenants, Chief Engineer, and 4 Stewards, as well as the certification stipend pay for Fire & EMS personnel.
- 5115 FIRE SAFETY/PUBLIC ED WAGES**  
Wages for firemen who participate in Fire Safety Programs such as teaching children at schools.
- 5122 PAID ON PREMISE WAGES**  
Wages for employees for daily staffing.
- 5130 EMS CITY CALL PAY**  
In-city EMS call wages at the rate established per contract.
- 5131 EMS GENEVA TOWNSHIP CALL PAY**  
EMS call wages for calls in Geneva Twp., earned at the same rate as in-city calls.

- 5133 FIRE LIFE INSURANCE**  
Life insurance premiums for fire department personnel who qualify under the WRS to participate.
- 5134 FIRE WORKMEN DISABILITY INSURANCE**  
Cost of annual premium for Workmen Disability Insurance for the Firemen and EMS personnel in the Fire Department (Glass Insurance).
- 5136 FIRE RETIREMENT**  
All fire department personnel who qualify for the Wisconsin Retirement System (WRS) at a rate of 18.3% of wages. Also included here are benefits paid to the 401(a) Plan for those who do not qualify for WRS at the same 18.3% rate. The 401(a) plan is administered by the Security Benefit Company.
- 5138 FIRE UNIFORMS**  
Purchases of Fire Department uniforms, patches, and hats, etc.
- 5140 FIRE CALL PAY**  
In-city fire call wages at the rate established per contract.
- 5141 GENEVA TOWNSHIP FIRE CALL PAY**  
Fire call wages for calls to areas located in Geneva Township. A contract with Geneva Township requires payment to the City of Lake Geneva for these services.
- 5142 LINN TOWNSHIP FIRE CALL PAY**  
Fire call wages to areas located in Linn Township.
- 5144 FIRE TRAVEL/MEAL EXPENSES**  
Charges for meals and lodging for personnel to attend conferences, meetings and seminars associated with the Fire Department.
- 5152 FIRE SOCIAL SECURITY**  
7.65% of salaries.
- 5190 POLICE & FIRE COMMISSION MISCELLANEOUS EXPENSES**  
PFC expenses such as certificates and supplies.
- 5214 OUTSIDE BILLING SERVICES**  
The cost of EMS Medical Billing LLC for the billing and collection for EMS calls.
- 5215 FIRE INSPECTOR**  
Salaries and wages paid to the Fire Inspectors.
- 5216 FIRE/EMS DATA ENTRY WAGES**  
Hourly wages for department personnel for data entry of Fire and EMS response details.
- 5217 FIRE INVESTIGATIONS PAY**  
The cost of investigating fires by the department and outside professionals.

- 5218 **CONTRACTUAL SERVICES-PARATECH**  
Contract with Paratech Ambulance for ambulance services.
- 5221 **FIRE TELEPHONE EXPENSE**  
Telephone lines at the firehouse and cell phones.
- 5222 **FIREHOUSE ELECRCITY**  
Cost of electricity at the firehouse.
- 5224 **FIREHOUSE GAS HEAT**  
Cost of heat at the firehouse.
- 5226 **FIREHOUSE WATER & SEWER BILLS**  
Cost of water and sewer bills at the firehouse.
- 5240 **EQUIPMENT REPAIRS-FIRE DEPT**  
Cost of outside labor and materials for repairs to any type of equipment, i.e., fire trucks, hoses, air tanks, fire clothing, pagers, boots, etc.
- 5241 **FIREHOUSE REPAIRS**  
Cost of outside labor and materials for repairs to the firehouse, i.e., plumbing, electrical, heating repairs, painting, or any other type of repair done to the building itself. Also repairs to the parking lot or grounds.
- 5262 **FIRE COMMUNICATION SYSTEM MAINTENANCE FEE**  
All expenses related to radio equipment, pager, mobile phone units, and other communication equipment.
- 5265 **POLICE COMMUNICATION SERVICES**  
Transfer of funds to the Police Dept. budget for the cost of maintaining the Dispatch Center, which provides dispatch services for Fire and Rescue.
- 5310 **FIRE OFFICE SUPPLIES**  
Cost of office supplies for the Fire Department.
- 5312 **FIRE POSTAGE**  
Cost of postage used by the Fire Department.
- 5320 **FIRE MEMBERSHIP DUES & FEES**  
Dues and fees for all associations and organizations that the Fire Department is a member of. Also costs of subscriptions and other types of publications.
- 5340 **OPERATING SUPPLIES - FIRE DEPT**  
Supplies needed for the Fire Department to operate, i.e., oxygen and tank rental, rescue squad supplies and pharmaceutical supplies.
- 5341 **VEHICLE EXPENSES - FUEL**  
Costs of gasoline, oil, and diesel fuel for all Fire Department vehicles.

- 5350 BUILDING MAINTENANCE SUPPLIES - FIRE DEPT**  
Supplies used for the upkeep and maintenance of the building, i.e., light bulbs, floor cleaner, paint, keys, general cleaning supplies, and any other type of item that is used by City personnel for maintenance and repairs.
- 5351 EQUIPMENT MAINTENANCE SUPPLIES - FIRE DEPT**  
Supplies used for the upkeep and maintenance of any type of equipment and that is used by City personnel, i.e., parts used by Chief Engineer for vehicle repairs, etc.
- 5360 FIREHOUSE MAINTENANCE SERVICE COSTS**  
Contract agreements for building maintenance, i.e., contracts with ITU for floor mats, etc.
- 5398 FIRE FILM DEVELOPING**  
Expenses incurred to develop and purchase film used in fires, EMS, or inspection services of the Fire Department.
- 5399 FIRE MISCELLANEOUS EXPENSE**  
Expenses not applicable to any other category.
- 5410 FIRE TRAINING PAY**  
This is the employee payroll line for hourly wages paid to attend training. Rate is the hourly rate set by contract. Costs related to maintaining current standards of procedures, i.e., rental of training films, and any other type of expense that would provide additional knowledge and capabilities in performing Fire Department duties.
- 5412 TUITION REIMBURSEMENT PER CONTRACT**  
Employment related schooling per Association Contract inclusive of tuition, books, mileage and hourly pay.
- 5415 REIMBURSEMENTS PER CONTRACT**  
Expenses related to the Association Contract and not covered in any other category such as personal clothing damaged during responses and auto insurance deductibles in damage claims.
- 5510 EMS TRAINING PAY**  
This is the employee payroll line for hourly wages paid to attend training. Rate is the hourly rate set by contract. Costs related to maintaining current standards for procedures, i.e., rental of training films, EMT classes, etc. and other costs which provide additional knowledge and capabilities in performing EMS duties.
- 5532 FIRE DEPARTMENT VOICE MAIL SYSTEM**  
Charges to operate, maintain, or repair the voice mail system at the Fire Station. As of 2012, there is no lease anymore. Nothing budgeted in this line.
- 5610 CPR CLASSES PAY**  
Expenses and wages related to CPR programs. The corresponding revenue from these programs is 11 22-00 4855.
- 5736 FIRE DONATION -PURCHASES**  
This account is used to expend funds donated.
- 5750 SPRINKLER SYSTEMS EXPENSES**  
Cost of sprinkler system plan reviews and inspections and is supplemented by account #11 22-00 4750.

**5800 FIRE EQUIPMENT/SUPPLIES**  
Purchase of equipment, gear, and equipment maintenance testing.

**5810 EMS EQUIPMENT/SUPPLIES**  
Cost of equipment for EMS Services as outlined in Act 102.

**5820 STATE MANDATED EQUIPMENT TESTING**  
Hydrotesting of equipment as required by the State of Wisconsin.

**5830 ACT 102 EXPENSES**  
EMS expenses spent from Act 102 monies.

**FIRE HYDRANT RENTAL**  
**11 22-10**

**5229 FIRE PROTECTION-HYDRANT RENTAL**  
Cost of fire protection. This cost is determined by applying a rate (as determined by the Public Service Commission) to the additional number of lineal feet of water mains greater than or equal to 6 inches and to the additional number of fire hydrants over the base charged for each (set on 11/26/91). The additional amount is added to the base charge to determine the cost estimated for the next year.

**BUILDING INSPECTION**  
**11 24-00**

**5110 BUILDING INSPECTOR SALARIES**  
Building Inspector annual salary.

**5120 BUILDING INSPECTOR WAGES**  
Full time Administrative Assistant and part time Code Enforcement Officer wages and applicable uniform allowance.

**5133 INSURANCE DEDUCTIBLE REIMB.**  
Eyeglass/vision benefit paid by the City per contract.

**5134 BLDG INSPECTOR LIFE INSURANCE**  
Cost of life insurance premiums for the Building Inspector and the Administrative Assistant.

**5136 BLDG INSPECTOR RETIREMENT FUND**  
Employer share (50%) of the 13.3% WRS contribution of Building Inspector's salary plus 100% of the contribution for the Administrative Asst.

- 5152 **BLDG INSPECTOR SOCIAL SECURITY**  
7.65% of salaries and wages.
- 5217 **CONTRACT-ELEVATOR INSPECTION**  
Annual charge for elevator inspections and permit at City Hall.
- 5218 **CONTRACTS-WEIGHTS & MEASURES**  
Annual charges for inspections of scales located in stores and other places where items are purchased by weight or measured, to verify their accuracy. This cost is per an agreement with the State of Wisconsin Department of Agriculture, Trade and Consumer Protection. This expense is offset by revenue in account 11 00-00 4425.
- 5262 **TELEPHONE EXPENSE**  
Cost of cell phone used by Building Inspector.
- 5310 **BLDG INSPECTOR OFFICE SUPPLIES**  
Cost of supplies used specifically by the Building Inspector's office, i.e., plat books, files, office furniture, code updates, etc.
- 5320 **MEMBERSHIP DUES & FEES**  
Cost of dues and fees for the Building Inspector to be a member of related associations and organizations.
- 5330 **BLDG INSPECTOR TRAVEL-MILEAGE**  
Reimbursement to the Building Inspector and code enforcer for mileage as used for City business with a personal vehicle.
- 5331 **BLDG INSP-MEALS, LODGING, ETC.**  
Cost of meals and lodging to attend seminars, conferences, etc.
- 5332 **CONFERENCES & SCHOOL**  
Cost of registration fees for seminars, conferences, and other schooling to maintain certifications.
- 5399 **BLDG INSPECTOR MISC EXPENSES**  
Any other expenses that are not specified in any other category. Included are trash pick-up charges that are subsequently billed out to the property owner.

**EMERGENCY MANAGEMENT**  
11 29-00

- 5120 **EMERGENCY MGMT PART TIME WAGES**  
Wages paid to the part time Emergency Government Deputy Director.
- 5136 **EMERGENCY MGMT RETIREMENT**  
18.3% of wages for enrolled Deputy Director in the Wisconsin Retirement System.

- 5152 EMERGENCY MGMT SOCIAL SECURITY**  
7.65% of wages.
- 5210 SIREN REPAIRS**  
Repairs and maintenance to the six storm sirens throughout the City.
- 5221 EMER MGMT TELEPHONE EXP**  
Cost of cell phone for the Emerg Mgmt Deputy Director and air card for the vehicle computer.
- 5222 SIRENS ELECTRICITY**  
Electric bills for storm sirens.
- 5310 EMER MGMT OFFICE SUPPLIES**  
Cost of office supplies attributed to Emerg. Mgmt.
- 5331 EMER MGMT MEALS, LODGING, ETC**  
Cost of meals, travel and lodging for the Emerg. Mgmt Deputy Director.
- 5340 EMERGENCY MGMT SUPPLIES**  
Cost for supplies attributed to emergency management.
- 5360 WEATHER TRACKING PROGRAM**  
Cost of the Storm Warning Weather program located in Police Dispatch which indicates severe weather patterns may be headed towards Lake Geneva.
- 5361 EMER MGMT VEHICLE MAINT/SVC EXPENSE**  
Cost of maintenance and repairs of the Emerg. Mgmt Deputy Director's City vehicle.
- 5399 EMERGENCY MGMT MISCELLANEOUS EXPENSE**  
Any other expenses that are not specified in any other category.
- 5410 EMER MGMT TRAINING EXP**  
Cost of training attributed to Emergency Mgmt.
- 5413 PUBLIC EDUCATION**  
Cost of public education related to Emergency Mgmt.
- 5414 MEDICAL RESERVE CORP**  
Cost of the Medical Reserve Corp for Emergency Mgmt.
- 5531 EMER MGMT COPYING COSTS**  
Cost of copying costs for Emergency Mgmt.

**5735 GRANT PURCHASES**  
Cost of purchases paid by grant monies.

**DPW & ENGINEERING**  
**11 30-00**

**5216 CITY ENGINEERING FEES**  
Charges from the engineering firm designated as the City engineers for services rendered, i.e., attendance of meetings and inspections of City projects. Services rendered for private projects are placed on account receivable and billed to the applicants.

**5217 SURVEYING**  
Mapping and site survey work.

**STREET AND HIGHWAYS**  
**11 32-10**

**5110 STREET SUPERINTENDENT SALARY**  
Annual salary for Street Superintendent which includes longevity pay.

**5120 STREET WAGES**  
Wages for Street Department personnel plus longevity pay. Includes mosquito spraying wages.

**5125 STREET OVERTIME WAGES**  
Street Department overtime earnings.

**5126 STREET SEASONAL LABOR**  
Wages for seasonal employees working in the Street Department during the summer.

**5134 STREET LIFE INSURANCE**  
Cost of life insurance premiums for Street Department personnel.

**5136 STREET RETIREMENT FUND**  
13.3% of wages and uniform allowances. Street Superintendent pays 50% of his WRS contribution.

**5138 UNIFORM/CLOTHING ALLOWANCE**  
Allowance per contract for Street Department work-related clothing, currently at \$600 per year.

**5152 STREET SOCIAL SECURITY**  
7.65% of wages.

- 5205 DRUG AND ALCOHOL TESTING**  
 Cost of random drug and alcohol testing of Street Department personnel as mandated by the Federal Highway Administration (FHWA). The FHWA requires this random testing for all people who hold Commercial Driver's Licenses (CDL's), and CDL's are a requirement for the personnel of this department.
- 5221 STREET TELEPHONE EXPENSE**  
 262-248-6644, 262-248-4787, 262-248-4913 phone lines at City Garages and fax line. Also the Street Superintendent's cell phone allowance is in this account.
- 5222 STREET BUILDING ELECTRICITY**  
 Cost of electricity at garages.
- 5224 STREET BUILDING GAS HEAT**  
 Cost of gas heat at garages.
- 5226 STREET BUILDING WATER & SEWER**  
 Cost of water and sewer at garages.
- 5240 STREET BUILDING REPAIRS**  
 Cost for contractor repairs.
- 5250 STREET EQUIPMENT REPAIRS**  
 Cost of outside labor and materials for repairs to any type of equipment.
- 5262 STREET COMMUNICATIONS SYSTEMS MAINTENANCE FEES**  
 All expenses related to radio equipment and communication equipment.
- 5270 SIDEWALK REPAIRS**  
 Repairs of sidewalks and curb breaking for handicap accessibility to sidewalks on City sidewalks. Also includes the sidewalk replacement program whereby the City reimburses property owners at a rate of \$1.75/sq foot for replacing the concrete sidewalks on their property.
- 5330 SUPERINTENDENT TRAVEL & MILEAGE**  
 Travel expenses for the Street Superintendent to conferences, meetings, seminars, etc.
- 5331 SUPERINTENDENT MEALS & LODGING**  
 Costs of meals, lodging, registration fees, etc. to attend meetings, conferences, seminars, etc.
- 5340 OPERATING SUPPLIES**  
 Cost of miscellaneous tools and parts.
- 5341 VEHICLE FUEL AND OIL EXPENSE**  
 Cost of bulk purchase of diesel fuel and gasoline for tanks at the garage and cost of oil and other similar products. Fuel expenses attributed to other departments are allocated to that department's budget.

- 5342 MOSQUITO CONTROL**  
Cost of mosquito pest control product.
- 5344 WEED CUTTING**  
Costs paid for lawn mowing services on properties where the owner has neglected the required maintenance. The City in turns charges for this service as shown in revenue account 11 32-10 4644. All unpaid amounts remaining at the end of the year are put on tax bills as a special charge.
- 5350 BUILDING MAINTENANCE SUPPLIES**  
Cost of supplies for maintenance of garages. Paint for buildings, cleaning supplies, keys, and any other items used to maintain garages.
- 5351 VEHICLE/EQUIPMENT MAINTENANCE**  
All maintenance, repairs, and supplies used to maintain Street Department vehicles & equipment.
- 5360 BUILDING MAINTENANCE SERVICE COSTS**  
Expenses for service costs and repair costs for maintenance of the garages, i.e., furnace repairs, mat & towel service, etc.
- 5370 ROAD MAINTENANCE SUPPLIES**  
Cost of gravel, black top, and other similar items used to maintain city streets that are not a part of specific projects.
- 5375 STREET CRACK FILLING**  
Expenses related to filling the cracks in the City streets.
- 5390 FIRST AID AND SAFETY SUPPLIES**  
Supplies for the first aid cabinet, costs of safety meetings, fire extinguishers maintenance, and any other expense related to safety or first aid.
- 5399 STREET MISCELLANEOUS EXPENSE**  
All costs not specified in any other category.

**SNOW & ICE CONTROL**  
**11 32-12**

- 5120 SNOW & ICE CONTROL WAGES**  
Wages of Street personnel for work done in this area.
- 5125 SNOW & ICE CONTROL OVERTIME**  
Overtime from Street personnel for work done in this area.
- 5134 SNOW & ICE CONTROL LIFE INSURANCE**  
The allocation of life insurance premiums from Street personnel for work done in this area.

- 5136 **SNOW & ICE CONTROL RETIREMENT**  
The allocation of retirement (13.3%) from Street personnel for work done in this area.
- 5152 **SNOW & ICE CONTROL SOCIAL SECURITY**  
The allocation of social security (7.65%) from Street personnel for work done in this area.
- 5220 **CONTRACT HAULING SERVICES**  
Charges from private companies to clear snow and to haul truck loads of snow during cleaning operations after major storms.
- 5250 **SNOW & ICE CONTROL - EQUIPMENT REPAIRS**  
Cost of repairs and maintenance to all equipment used specifically for snow and ice control.
- 5340 **OPERATING SUPPLIES - SNOW & ICE**  
Cost for sand and salt for City roads.
- 5344 **SNOW REMOVAL EXPENSES**  
The actual expense of removing sidewalk snow and the City, in turn, charges the property owner. Also includes office supplies related to the billing of such charges.
- 5351 **EQUIPMENT MAINTENANCE SUPPLIES - SNOW & ICE**  
Supplies for items used specifically for snow and ice control, i.e. shovels for sidewalk snow removal.

**TREE & BRUSH CONTROL**

11 32-13

- 5120 **TREE & BRUSH WAGES**  
Wages from Street personnel for work done in this area.
- 5125 **TREE & BRUSH OVERTIME**  
Overtime from Street personnel for work done in this area.
- 5134 **TREE & BRUSH LIFE INSURANCE**  
The allocation of life insurance from Street personnel for work done in this area.
- 5136 **TREE & BRUSH RETIREMENT**  
The allocation of retirement from Street personnel for work done in this area.
- 5152 **TREE & BRUSH SOCIAL SECURITY**  
The allocation of social security (7.65%) from Street personnel for work done in this area.
- 5220 **FORESTRY SERVICES**  
Charges from an independent tree maintenance company to maintain trees throughout the City.

- 5410 TRAINING & SEMINARS**  
Cost to train employees on proper tree maintenance techniques. This includes films, seminars, etc.
- 5420 TREE & BRUSH – EQUIPMENT REPAIRS**  
Cost of repairs and maintenance of all equipment specific to tree, brush, and leaf control.
- 5430 TREE & BRUSH OPERATING SUPPLIES**  
Cost of all supplies used specifically for tree, brush, and leaf control, i.e., saws, chains, tree marking paint.

**COMPOST OPERATIONS**

**11 32-14**

- 5120 COMPOSTING WAGES**  
Wages from Street personnel for work done in this area.
- 5125 COMPOSTING OVERTIME**  
Overtime for Street personnel for work done in this area.
- 5134 COMPOSTING LIFE INSURANCE**  
The allocation of life insurance from Street personnel for work done in this area.
- 5136 COMPOSTING RETIREMENT**  
The allocation of retirement from Street personnel for work done in this area.
- 5152 COMPOSTING SOCIAL SECURITY**  
The allocation of social security from Street personnel for work done in this area.
- 5220 COMPOSTING SERVICES**  
Cost for tub grinding services to recycle logs, brush, hauling to Compost Management, etc.
- 5430 COMPOSTING OPERATING SUPPLIES**  
Cost of supplies, repairs, maintenance, etc. relating to compost operations.

**STORM SEWER**

**11 32-15**

- 5120 STORM SEWER WAGES**  
Wages from Street personnel for work done in this area.

- 5134 STORM SEWER/REPAVING LIFE INSURANCE**  
The allocation of life insurance from Street personnel for work done in this area.
- 5136 STORM SEWER/REPAVING RETIREMENT**  
The allocation of retirement from Street personnel for work done in this area.
- 5152 STORM SEWER/REPAVING SOCIAL SECURITY**  
The allocation of social security from Street personnel for work done in this area.
- 5450 STORM SEWER MAINTENANCE**  
Costs relating to the maintenance and repairs of storm sewers.
- 5460 STORM SEWER – DIGGERS HOTLINE**  
Hotline charges to locate utilities. This is billed to the City by the Utility Commission.

**TRAFFIC CONTROL**  
**11 34-10**

- 5120 TRAFFIC CONTROL WAGES**  
Wages from Street personnel for work done in this area.
- 5134 TRAFFIC CONTROL LIFE INSURANCE**  
The allocation of life insurance from Street personnel for work done in this area.
- 5136 TRAFFIC CONTROL RETIREMENT**  
The allocation of retirement from Street personnel for work done in this area.
- 5152 TRAFFIC CONTROL SOCIAL SECURITY**  
The allocation of social security from Street personnel for work done in this area.
- 5222 ELECTRICITY-FLASHERS**  
Electric bills for warning light pedestrian flashers throughout the City.
- 5223 STREET LIGHTS ELECTRICITY**  
Electric bills for streetlights.
- 5260 REPAIRS-TRAFFIC SIGNALS, ETC.**  
All costs related to repairs and maintenance of traffic signals and flashers.
- 5261 STREET LIGHTS REPAIRS**  
Costs of all repairs related to street lights maintenance.

- 5290 CAR TOWING**  
Costs of all car tows as ordered by the Police Department and paid to a towing company. Cars are towed to the City impound where they are kept until owners pay the towing fees to get the vehicle back.
- 5370 MARKING PAINT**  
Cost of paint and outside labor to paint or apply thermoplastic markings on streets for centerlining, crosswalks, and parking stalls, etc.
- 5374 STREET IDENTIFICATION SIGNS**  
Cost of street name signs.
- 5375 TRAFFIC CONTROL STREET SIGNS**  
Costs of signs that designate traffic laws. i.e., speed limit, no parking, handicap, etc.
- 5394 STREET DECORATIONS**  
All Christmas tree lights, cords and other decorations for the trees at the George/Williams Streets intersection park and at the Wells/Main Streets intersection park. The Business Improvement District pays for the downtown decorations, but the City purchases supplies such as extension cords or sockets that may be needed. The City also pays the electric expenses for the Christmas Decorations. Also charged to this account would be decorations for other holidays, American, State or City flags.

#### **SANITATION AND RECYCLING**

**11 36-00**

- 5294 SOLID WASTE - RESIDENTIAL**  
Cost per contract with a garbage collection company (currently John's Disposal) for pickup at residential properties.
- 5296 SOLID WASTE - STREET DEPT**  
Cost for roll off containers for garbage collection at the Street Department.
- 5297 SOLID WASTE - RECYCLING**  
Costs involved in the recycling program. The city annually applies for a Department of Natural Resources Recycling Grant. These funds are used to help fund the curbside recycling program and to reimburse the City for other expenses related to recycling.

#### **LEISURE ACTIVITIES**

**11 51-10**

- 5222 MUSEUM-ELECTRICITY**  
Electric bills for the museum.

- 5224 **MUSEUM-GAS HEAT**  
Gas heat for the museum.
- 5226 **MUSEUM-WATER & SEWER BILLS**  
Water and sewer bills at the museum.
- 5240 **MUSEUM-MAINTENANCE & REPAIRS**  
Funds set aside to maintenance the Museum building. The use of these funds is restricted to Council Approval prior to spending.
- 5735 **MUSEUM-OPERATING SUBSIDY**  
A City subsidy for Museum operations. Payments are made to the Museum on a monthly basis.

**PARKS**  
**11 52-00**

- 5120 **PARKS WAGES**  
Wages from Street personnel for work done in this area.
- 5125 **PARKS OVERTIME WAGES**  
Overtime from Street personnel for work done in this area.
- 5134 **PARKS LIFE INSURANCE**  
The allocation of life insurance from Street personnel for work done in this area.
- 5136 **PARKS RETIREMENT**  
The allocation of retirement from Street personnel for work done in this area.
- 5152 **PARKS SOCIAL SECURITY**  
The allocation of social security from Street personnel for work done in this area.
- 5222 **PARKS ELECTRICITY**  
Cost of electricity at the parks.
- 5226 **PARKS WATER & SEWER BILLS**  
Cost of water and sewer bills at the parks.
- 5227 **FOUNTAINS/STATUES-WATER/SEWER**  
Cost of water and sewer bills for fountains.

- 5241 PARK BUILDING MAINTENANCE & REPAIRS**  
Cost of outside labor and materials for the repair and maintenance of buildings in the parks.
- 5250 PARK EQUIPMENT REPAIR SERVICES**  
Cost of outside labor and materials for the repair & maintenance of equipment used mainly in the parks, i.e., lawn mowers, brush and bush trimmers, weed eaters, etc.
- 5350 PARK BUILDING MAINTENANCE SUPPLIES**  
Supplies used in the maintenance and repair of buildings at the parks, i.e., cleaning supplies, hand soap, towels, toilet paper, deodorant blocks, keys, paint, fixtures, etc.
- 5352 PARK GROUNDS MAINTENANCE SUPPLIES**  
Supplies used in the repair and maintenance of the park grounds, i.e., grass seed, soil, boards and nails to repair fences, parts to repair play equipment, garbage bags, garbage cans, etc.
- 5362 PARK GROUNDS FERTILIZER/WEED CONTROL COSTS**  
Costs of fertilizer and weed & feed treatments.
- 5399 PARKS MISCELLANEOUS EXPENSES**  
All costs related to the parks and not specified in any other category.
- 5840 FOUR SEASONS NATURE PRESERVE**  
This account records expenditures specifically for the 4-Seasons Preserve.
- 5922 DUNN FIELD ELECTRIC**  
Lighting and other electricity at Dunn Field.
- 5950 BUILDING MAINTENANCE SUPPLIES - RECREATION**  
Supplies used in the maintenance and repair of buildings at Dunn Field.
- 5951 EQUIPMENT MAINTENANCE SUPPLIES - RECREATION**  
Supplies used for the maintenance and repair of equipment used at Dunn Field.

**VETERANS MEMORIAL PARK**  
**11 52-01**

- 5120 VET'S PARK WAGES**  
Wages from Street personnel for work done in this area.
- 5125 VET'S PARK OVERTIME**  
Overtime from Street personnel for work done in this area.

- 5134 VET'S PARK LIFE INSURANCE**  
The allocation of life insurance from Street personnel for work done in this area.
- 5136 VET'S PARK RETIREMENT**  
The allocation of retirement from Street personnel for work done in this area.
- 5152 VET'S PARK SOCIAL SECURITY**  
The allocation of social security from Street personnel for work done in this area.
- 5222 VET'S PARKS ELECTRICITY**  
Cost of electricity at Vet's Park.
- 5224 VET'S PARK GAS HEAT**  
Cost of gas heat at Vet's Park.
- 5226 VET'S PARK WATER & SEWER**  
Cost of water and sewer bills at Vet's Park.
- 5350 BUILDING MAINTENANCE & REPAIR**  
Cost to repair and maintain park buildings at Vet's Park.
- 5952 GROUNDS MAINTENANCE SUPPLIES**  
Supplies used for the upkeep and maintenance of the baseball and soccer fields at Vet's Park i.e., turf maintenance, marking chalk, etc.

**PLAN COMMISSION**  
11 69-30

- 5212 OUTSIDE PROFESSIONAL PLANNING**  
Payments to the City Planner (currently VandeWalle & Associates) for outside professional planning services.
- 5215 SMART GROWTH SERVICES**  
Payments for outside professional planning services related to the Smart Growth Plan.
- 5310 PLAN COMMISSION OFFICE SUPPLIES**  
Costs of CD's and other supplies as used by the Plan Commission.

**CONSERVATION/DEVELOPMENT**

**11 70-00**

- 5710 HOTEL/MOTEL ASSOCIATION - CHAMBER OF COMMERCE**  
Amount paid to the Lake Geneva Convention & Visitors Bureau for city promotions per agreement. Funds are appropriated from room tax collections.
- 5720 HISTORIC PRESERVATION**  
Expenses paid on behalf of Historic Preservation Committee.
- 5723 HISTORIC PLAQUE PURCHASES**  
Costs of Historic Plaques which are then charged to the property owner. Corresponding revenue is 11 70-00 4723.
- 5760 YMCA YOUTH ATHLETIC PROGRAM**  
Contribution paid to the YMCA to support its operations.

**CEMETERY**

**11 70-10**

- 5120 CEMETERY WAGES**  
The payroll processing for the Cemetery personnel was assumed by the City Comptroller's department in 2013. All payroll expenses paid by the City are deducted from the City's monthly contribution to the Cemetery.
- 5125 CEMETERY OVERTIME WAGES**  
Overtime wages for Cemetery personnel.
- 5136 CEMETERY RETIREMENT**  
The allocation of retirement from Cemetery personnel.
- 5152 CEMETERY SOCIAL SECURITY**  
The allocation of social security from Cemetery personnel.
- 5750 CEMETERY OPERATING CONTRIBUTION**  
Net subsidy paid monthly to the Cemetery to support its operations.

DATE: 01/06/2013  
 TIME: 16:14:33  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: DEBT SERVICE FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012		--2013-- FINAL BUDGET
					9 MO. ACTUAL	PROJECTED	
-----							
BEGINNING BALANCE							
REVENUES							
20-81-00-4111	GENERAL PROPERTY TAX LEVY	957,492	1,112,510	1,049,040	0	1,049,040	1,040,389
20-81-00-4811	INTEREST INCOME	0	2,235	0	0	0	0
20-81-00-4900	BOND PROCEEDS	0	0	0	0	0	0
20-81-00-4910	APPLIED PRIOR YR APPROPRIATION	0	0	100,000	0	0	0
20-81-00-4940	TRANSFER IN FROM GENERAL FUND	0	0	0	0	0	0
-----							
TOTAL		957,492	1,114,745	1,149,040	0	1,049,040	1,040,389
TOTAL REVENUES:		957,492	1,114,745	1,149,040	0	1,049,040	1,040,389
EXPENSES							
20-81-00-5216	PROFESSIONAL SERVICES	0	0	0	0	0	0
20-81-00-5613	2003 REF GO BONDS-PRINCIPAL	290,000	295,000	305,000	305,000	305,000	325,000
20-81-00-5615	2006 REF GO BONDS-PRINCIPAL	445,000	470,000	490,000	490,000	490,000	500,000
20-81-00-5623	ALLIANT ENERGY LOAN-PRINCIPAL	9,206	9,487	9,804	7,304	9,804	0
20-81-00-5624	2011 PROM NOTE-PRINCIPAL	0	0	105,000	105,000	105,000	25,000
20-81-00-5625	2011 SHARED SAVINGS-PRINCIPAL	0	81	996	744	996	1,026
20-81-00-5653	2003 REF GO BONDS-INTEREST	36,752	27,316	17,038	17,037	17,038	5,850
20-81-00-5655	2006 REF GO BONDS-INTEREST	175,803	156,000	137,163	136,800	136,800	117,000
20-81-00-5656	2011 PROM NOTE-INTEREST	0	0	83,736	83,774	83,774	66,401
20-81-00-5663	ALLIANT ENERGY LOAN-INTEREST	729	449	161	147	161	0
20-81-00-5664	2011 SHARED SAVINGS-INTEREST	0	13	142	109	142	112
-----							
TOTAL		957,490	958,346	1,149,040	1,145,915	1,148,715	1,040,389
TOTAL		957,490	958,346	1,149,040	1,145,915	1,148,715	1,040,389
-----							
TOTAL FUND REVENUES & BEG. BALANCE		957,492	1,114,745	1,149,040	0	1,049,040	1,040,389
TOTAL FUND EXPENSES		957,490	958,346	1,149,040	1,145,915	1,148,715	1,040,389
FUND SURPLUS (DEFICIT)		2	156,399	0	(1,145,915)	(99,675)	0

**DEBT SERVICE**

**20 81-00**

**4111 GENERAL PROPERTY TAX LEVY**

Real Estate taxes collected to fund the payment of debt principal, interest and issuance costs.

**4940 TRANSFER IN FROM GENERAL FUND**

Funds transferred from the General Fund to the Debt Service Fund.

**5216 PROFESSIONAL SERVICES**

Issuance fees paid to escrow agents, underwriters, auditors, attorneys and financial advisors.

**5613 2003 REFUNDING GO BONDS – PRINCIPAL**

Amounts paid are per the debt schedule. The purpose of the debt was to refund the Street Department garage and 2004 Street equipment purchases. This debt will be paid off in March of 2013.

**5615 2006 REFUNDING GO BONDS – PRINCIPAL**

Amounts paid are per the debt schedule. The borrowing defeased portions of the 2003 and 2004 debt issuances and the Carey Street variable rate notes in order to reduce the overall debt service for 2007 and 2008. In addition, \$2.2 million was borrowed for new capital projects, including a new fire truck, police vehicles, street improvements, etc. This debt will be paid off in March of 2016.

**5623 ALLIANT ENERGY LOAN - PRINCIPAL**

Amounts paid are per the debt schedule. This is the 5 year loan from the Alliant Energy Shared Savings Program that funded new energy efficient lights that have resulted in a reduction in electricity costs. This program encourages the use of more efficient electrical equipment in the workplace. This debt was paid off in December of 2012.

**5624 2011 PROMISSORY NOTE – PRINCIPAL**

Amounts paid are per the debt schedule. The purpose of the debt was to finance a three year capital improvement project plan. This debt will be paid off in April of 2021.

**5625 2011 SHARED SAVINGS LOAN - PRINCIPAL**

Amounts paid are per the debt schedule. This is the 5 year loan from the Alliant Energy Shared Savings Program that funded new energy efficient auto sensors that will result in reduced electricity costs. This debt will be paid out December of 2016.

**5653 2003 REFUNDING GO BONDS – INTEREST**

The interest payments correspond to the principal account 5613. This debt will be paid out March of 2013.

**5655 2006 REFUNDING GO BONDS – INTEREST**

The interest payments correspond to the principal account 5615. This debt will be paid out March of 2016.

**5656 2011 PROM NOTE – INTEREST**

The interest payments correspond to the principal account 5624. This debt will be paid out April of 2021.

**5663 ALLIANT ENERGY LOAN - INTEREST**

The interest payments corresponding to the principal account 5623. This debt was paid off December of 2012.

**5664 2011 SHARED SAVINGS - INTEREST**

The interest payments corresponding to the principal account 5625. This debt will be paid off December of 2016.

DATE: 01/06/2013  
 TIME: 16:14:33  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	2012 PROJECTED	--2013-- FINAL BUDGET
-----							
BEGINNING BALANCE							
TID #4							
REVENUES							
34-30-00-4111	TAX INCREMENT REVENUE	2,061,152	1,986,998	1,775,802	1,775,802	1,775,802	1,991,180
34-30-00-4361	STATE COMPUTER AID	2,560	1,919	1,500	1,757	2,342	0
34-30-00-4811	INTEREST INCOME	11,869	10,091	2,000	4,959	5,335	0
34-30-00-4812	INTEREST ON CDARS INVESTMENTS	28,422	12,657	5,000	5,025	4,284	0
34-30-00-4892	GIFTS & DONATIONS	600,000	0	0	0	0	0
34-30-00-4895	PIER REVENUES	9,609	17,728	0	0	0	0
34-30-00-4900	PROCEEDS FROM BORROWING	0	0	0	0	0	0
34-30-00-4910	APPLIED PRIOR YRS APPROPRIATN	0	0	5,399,999	0	0	0
-----							
TOTAL		2,713,612	2,029,393	7,184,301	1,787,543	1,787,763	1,991,180
TOTAL REVENUES: TID #4		2,713,612	2,029,393	7,184,301	1,787,543	1,787,763	1,991,180
EXPENSES							
34-30-00-1201	ESCROW FOR MAINTENANCE	0	0	1,000,000	0	0	0
34-30-00-1202	REPLACE BATHROOM FACILITIES	0	0	300,000	108,463	144,618	0
34-30-00-1203	WHITE RIVER TRAIL PROJECTS	0	0	700,000	32,480	43,306	0
34-30-00-1204	PARKING IMPROVEMENTS	0	0	1,400,000	0	0	0
34-30-00-1205	PARK BUILDING UPGRADES	0	0	50,000	0	0	0
34-30-00-1206	TREE PLANTING	0	0	140,000	0	0	0
34-30-00-1207	WHITE RIVER CANAL	0	0	30,000	0	0	0
34-30-00-1208	SIGNAGE REHABILITATION	0	0	100,000	2,595	3,459	0
34-30-00-1209	ALLEY WAY IMPROVEMENTS	0	0	300,000	0	0	0
34-30-00-1210	BEACH DISTRICT PROJECT	0	0	243,000	0	0	0
34-30-00-1211	DISCRETIONARY FUNDING	0	0	1,041,379	54,946	73,261	1,991,180
34-30-00-1212	DOWNTOWN LIGHTING RETROFIT	0	0	0	2,140	960	0
34-30-00-5214	TIF #4 ADMINISTRATIVE FEES	772	150	220,000	3,048	4,064	0
34-30-00-5450	MAINTENANCE & REPAIRS	59,302	126,470	0	1,200	1,599	0
34-30-00-5862	DOWNTOWN STREETSCAPE	3,016	0	0	0	0	0
34-30-00-7075	LAND ACQUISITION DOWNTOWN	0	0	0	0	0	0
34-30-00-7109	WRIGLEY BRIDGE REHABILITATION	43,650	49,362	0	15,602	20,803	0
34-30-00-7110	FLAT IRON PARK PROJECT	0	65,762	160,000	22,858	30,478	0
34-30-00-8027	STREET RESURFACING	477,173	152,262	0	99	132	0
34-30-00-8099	MAIN ST BRIDGE	44,248	0	0	0	0	0
34-30-00-8140	EDWARDS BOULEVARD CONSTRUCTION	2,347,314	47,823	201,000	39,300	52,400	0
34-30-00-9001	DUNN FIELD PARKING	27,378	0	3,000	3,535	4,713	0
34-30-00-9100	WHITE RIVER TRAIL	5,472	0	0	0	0	0
34-30-00-9110	TREE PLANTING	32,217	13,812	0	0	0	0
34-30-00-9115	RIVIERA RENOVATIONS	121,530	699,009	0	1,647	2,196	0

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: TID #4 FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013-- FINAL BUDGET
TID #4							
EXPENSES							
34-30-00-9118	UNDERGROUND ELECTRIC BURY	90,795	5,691	0	0	0	0
34-30-00-9120	MUSEUM REMODEL	81,103	66,135	0	0	0	0
34-30-00-9122	TRAFFIC SIGNALS	26,510	336,354	471,000	52,674	70,232	0
34-30-00-9124	SKATEBOARD PARK	0	27,748	489,986	299,979	399,972	0
34-30-00-9125	PARKING SYSTEM	0	355,064	334,936	334,604	446,139	0
TOTAL		3,360,480	1,945,642	7,184,301	975,170	1,298,332	1,991,180
TOTAL TID #4		3,360,480	1,945,642	7,184,301	975,170	1,298,332	1,991,180
TOTAL FUND REVENUES & BEG. BALANCE		2,713,612	2,029,393	7,184,301	1,787,543	1,787,763	1,991,180
TOTAL FUND EXPENSES		3,360,480	1,945,642	7,184,301	975,170	1,298,332	1,991,180
FUND SURPLUS (DEFICIT)		(646,868)	83,751	0	812,373	489,431	0

**TID #4**  
**34 30-00**

- 4111 TAX INCREMENT REVENUE**  
TID increment collected to finance projects identified in the TID #4 project plan.
- 4361 STATE COMPUTER AID**  
Revenue received from the Wisconsin Department of Revenue for tax exempt computers used in the TIF district by businesses located in TID #4.
- 4811 INTEREST EARNED**  
Interest income received through bank accounts and CDs.
- 4812 INTEREST ON CDARS INVESTMENTS**  
Interest received through the CDARS Investments.
- 4892 GIFTS & DONATIONS**  
Gifts and donations for TID projects.
- 4895 PIER REVENUES**  
Portion of the revenues collected from the West pier leases that is attributed to the TID.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**  
Unreserved equity from prior years, carried over and applied to the new budget.
- 5214 TID #4 ADMINISTRATIVE FEES**  
Costs of administering the TID. The TID #4 plan calls for legal, engineering, administration and design in this account.
- 5450 MAINTENANCE & REPAIRS**  
Costs of maintaining or repairing items.

**The following is the capital portion of the Tax Incremental District #4:**

- 1201 ESCROW FOR MAINTENANCE**  
In anticipation of closing TID #4, this account was budgeted to put aside monies for future maintenance of TID projects.
- 1202 REPLACE BATHROOM FACILITIES**  
This TID project falls under the Beach District category and provides funding for restroom facility replacement.

- 1203 **WHITE RIVER TRAIL PROJECTS**  
This TID project falls under the White River Trail District category in the amended TID #4 plan.
- 1204 **PARKING IMPROVEMENTS**  
This TID project is for improving the parking situation in the downtown within the TID boundaries.
- 1205 **PARK BUILDING UPGRADES**  
This TID project falls under the Beach District category in the amended TID #4 plan.
- 1206 **TREE PLANTING**  
Tree planting within the TID district boundaries.
- 1207 **WHITE RIVER CANAL PROJECT**  
This TID project falls under the White River Canal District category in the amended TID #4 plan.
- 1208 **SIGNAGE REHABILITATION**  
This TID project includes rehabilitation of signage in the TID district.
- 1209 **ALLEY WAY IMPROVEMENTS**  
This TID project provides for alley improvements in the downtown TID district.
- 1210 **BEACH DISTRICT PROJECT**  
This TID project falls under the Beach District category in the amended TID #4 plan.
- 1211 **DISCRETIONARY FUNDING**  
This was budgeted to fund any qualified projects that are approved by the Common Council.
- 1212 **DOWNTOWN LIGHTING RETROFIT**  
This TID project is to retrofit the Main Street lights with lower energy cost illumination.
- 7110 **FLAT IRON PARK PROJECT**  
This TID project falls under the White River Canal District category in the amended TID #4 plan.
- 8140 **EDWARDS BOULEVARD CONSTRUCTION**  
The final costs associated with the extension of Edwards Boulevard from Target to Sheridan Springs Road.
- 9122 **TRAFFIC SIGNALS**  
The installation/coordination of traffic signals where necessary.
- 9124 **SKATEBOARD PARK**  
The refurbishment of the Dunn Field skateboard park.

DATE: 01/06/2013  
 TIME: 16:14:33  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
-----							0
BEGINNING BALANCE							
LAKEFRONT OPERATIONS							
REVENUES							
LAKEFRONT OPERATIONS							
40-00-00 4910	APPL. PRIOR YR APPROPRIATIONS	0	0	0	0	0	40,000
-----							
TOTAL LAKEFRONT OPERATIONS		0	0	0	0	0	40,000
TOTAL REVENUES: LAKEFRONT OPERATIONS		0	0	0	0	0	40,000
BUOYS/BOAT STALLS							
REVENUES							
40-52-10-4675	BUOY/BOAT STALL WAITING LIST	275	310	250	515	515	550
40-52-10-4676	BUOY/STALL LATE FEES	125	25	50	200	200	50
40-52-10-4677	BUOY & BOAT STALL RENTAL	119,930	138,058	138,000	137,788	137,789	150,000
-----							
TOTAL		120,330	138,393	138,300	138,503	138,504	150,600
40-52-11-4600	LAUNCH RAMP OVERAGE/SHORTAGE	10	278	0	70	72	0
40-52-11-4675	LAUNCH PASS FEES	5,559	4,675	5,000	5,561	5,561	5,200
40-52-11-4676	BOAT LAUNCH RAMP INCOME	34,478	29,213	33,000	31,773	32,610	32,000
-----							
TOTAL		40,047	34,166	38,000	37,404	38,243	37,200
TOTAL REVENUES: BUOYS/BOAT STALLS		160,377	172,559	176,300	175,907	176,747	187,800
BEACH							
REVENUES							
40-54-10-4366	DNR LAKE PATROL GRANT	30,413	27,674	27,675	27,347	27,347	27,350
40-54-10-4610	MISC BEACH REVENUE	17	71	50	70	71	50
40-54-10-4673	BEACH REVENUE	309,698	310,922	280,000	356,602	356,760	300,000
-----							
TOTAL		340,128	338,667	307,725	384,019	384,178	327,400
TOTAL REVENUES: BEACH		340,128	338,667	307,725	384,019	384,178	327,400
RIVIERA							
REVENUES							

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
<b>RIVIERA</b>							
40-55-10 4639	ONLINE CONVENIENCE FEES	717	742	750	470	570	600
40-55-10 4674	UPPER RIVIERA REVENUE	122,398	124,052	125,000	110,823	126,000	125,000
40-55-10-4675	UPPER RIVIERA CATERING REV	9,100	45,538	35,000	25,142	30,000	35,000
<b>TOTAL</b>		<b>132,215</b>	<b>170,332</b>	<b>160,750</b>	<b>136,435</b>	<b>156,570</b>	<b>160,600</b>
40-55-20-4679	RIVIERA CONCOURSE ELECTRIC	0	0	0	18,100	18,100	9,000
40-55-20-4690	RIVIERA ATM REVENUE	1,752	1,969	1,550	872	1,300	1,500
40-55-20-4820	RIVIERA CONCOURSE LEASES	87,176	91,636	91,680	91,769	91,770	91,770
40-55-20-4825	DONATIONS-FOUNTAIN	1,147	1,113	1,100	1,078	1,100	1,100
<b>TOTAL</b>		<b>90,075</b>	<b>94,718</b>	<b>94,330</b>	<b>111,819</b>	<b>112,270</b>	<b>103,370</b>
<b>RIVIERA PIERS/DOCKS</b>							
40-55-30-4678	RIVIERA DOCKS MAINTENANCE	0	0	0	0	0	0
40-55-30-4821	RIVIERA DOCKS LEASES	125,600	141,918	141,000	142,907	142,907	142,900
40-55-30-4822	BUOY & SLIP LEASES	59,209	71,300	71,300	71,300	71,300	71,300
<b>TOTAL RIVIERA PIERS/DOCKS</b>		<b>184,809</b>	<b>213,218</b>	<b>212,300</b>	<b>214,207</b>	<b>214,207</b>	<b>214,200</b>
<b>TOTAL REVENUES: RIVIERA</b>		<b>407,099</b>	<b>478,268</b>	<b>467,380</b>	<b>462,461</b>	<b>483,047</b>	<b>478,170</b>
<b>BUOYS/BOAT STALLS EXPENSES</b>							
40-52-10-5110	HARBORMASTER SALARY	18,582	18,119	21,816	14,334	19,113	20,394
40-52-10-5134	HARBOR LIFE INSURANCE	79	186	200	114	140	150
40-52-10-5136	HARBOR RETIREMENT EXP	2,097	1,739	1,287	845	1,127	1,360
40-52-10-5152	HARBOR SOCIAL SECURITY	1,421	1,386	1,670	1,096	1,462	1,560
40-52-10-5211	PIER MAINTENANCE CONTRACT	34,648	34,176	37,000	17,109	35,000	38,000
40-52-10-5264	BUOYS & BOAT STALLS-REPAIRS	147	6,110	2,000	12,739	13,000	10,000
40-52-10-5314	LIABILITY & PROPERTY INSURANCE	587	621	600	0	621	650
40-52-10-5351	EQUIP MAINT SUPP--BUOYS-STALLS	146	187	500	0	500	500
40-52-10-5398	WEST PIER REPLACEMENT FUND	0	0	21,320	0	21,320	25,000
40-52-10-5399	BUOY/STALL MISC. EXPENSES	84	17,365	200	0	200	200
<b>TOTAL</b>		<b>57,791</b>	<b>79,889</b>	<b>86,593</b>	<b>46,237</b>	<b>92,483</b>	<b>97,814</b>

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013-- FINAL BUDGET
BUOYS/BOAT STALLS							
40-52-11-5120	LAUNCH RAMP WAGES	12,539	11,818	13,000	10,187	10,500	12,000
40-52-11-5152	LAUNCH RAMP SOC SEC	959	904	995	779	805	925
40-52-11-5252	LAUNCH RAMP REPAIRS	476	0	500	576	576	500
40-52-11-5352	LAUNCH RAMP MAINT SUPPLIES	594	0	450	630	630	400
40-52-11-5362	LAUNCH RAMP MAINT SERVICE COST	0	0	200	0	0	0
40-52-11-5399	LAUNCH RAMP MISCELLANEOUS	484	762	800	203	300	800
TOTAL		15,052	13,484	15,945	12,375	12,811	14,625
TOTAL BUOYS/BOAT STALLS		72,843	93,373	102,538	58,612	105,294	112,439
BEACH EXPENSES							
40-54-10-5120	BEACH MTCE WAGES	2,317	3,492	4,000	4,791	5,000	5,000
40-54-10-5125	BEACH MTCE OVERTIME WAGES	3,219	1,533	3,200	727	1,200	2,200
40-54-10-5126	BEACH SEASONAL WAGES	35,811	37,236	37,000	40,546	40,550	40,000
40-54-10-5136	BEACH MTCE RETIREMENT FUND	614	727	900	537	732	960
40-54-10-5152	BEACH SOCIAL SECURITY	3,158	3,227	3,400	3,444	3,575	3,610
40-54-10-5221	BEACH TELEPHONE	87	82	250	71	95	150
40-54-10-5222	BEACH ELECTRIC	6,702	6,650	6,700	5,220	6,700	6,900
40-54-10-5264	LAKE SPRAYING	4,100	4,475	4,500	4,650	4,650	4,700
40-54-10-5310	BEACH OFFICE SUPPLIES	38	3,960	2,000	4,030	4,031	4,000
40-54-10-5313	WORKER'S COMPENSATION INS	4,583	5,776	4,500	0	4,800	5,000
40-54-10-5314	LIABILITY & PROPERTY INSURANCE	3,347	3,452	3,500	0	3,500	3,600
40-54-10-5352	BEACH MAINTENANCE SUPPLIES	4,380	6,163	5,000	1,991	3,800	5,000
40-54-10-5362	BEACH MAINTENANCE SERVICE COST	3,242	1,917	1,500	2,414	3,219	3,000
40-54-10-5372	BEACH DREDGING	0	5,649	39,350	46,739	46,739	40,000
40-54-10-5399	BEACH MISCELLANEOUS	2,054	1,964	2,000	1,080	2,500	2,500
40-54-10-5720	WATER SAFETY PATROL	31,070	31,220	31,729	31,729	34,734	31,769
40-54-10-5721	GLAKE LAW ENFORCEMENT AGENCY	45,265	45,174	45,174	45,174	45,174	45,174
40-54-10-5730	GLAKE ENVIRONMENTAL AGENCY	20,000	20,000	20,000	15,000	20,000	20,000
40-54-10-5735	GENEVA LAKE LEVEL CORP	0	0	500	500	500	2,500
40-54-10-5780	VENETIAN FESTIVAL FIREWORKS	5,500	5,500	5,500	5,500	5,500	5,500
40-54-10-5800	OUTLAY - BEACH EQUIPMENT	31,886	0	0	0	0	0
40-54-10-5810	OUTLAY - BLDG. & GROUNDS	0	0	5,000	1,883	2,500	5,000
TOTAL		207,373	188,199	225,703	216,026	239,499	236,563
TOTAL BEACH		207,373	188,199	225,703	216,026	239,499	236,563

DATE: 01/06/2013  
 TIME: 16:14:33  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
RIVIERA EXPENSES							
40-55-10-5120	RIVIERA MTCE WAGES	44,369	46,134	42,702	35,061	42,702	42,725
40-55-10-5125	RIVIERA MTCE OVERTIME	11,950	12,240	13,000	9,084	12,000	13,000
40-55-10-5126	RIVIERA SECURITY WAGES	19,932	14,893	20,000	12,901	15,000	17,000
40-55-10-5134	RIVIERA MTCE LIFE INSURANCE	252	298	350	243	300	325
40-55-10-5136	RIVIERA MTCE RETIREMENT FUND	6,219	6,853	6,630	5,124	6,500	7,412
40-55-10-5152	RIVIERA SOCIAL SECURITY	5,811	5,580	5,795	4,286	5,400	5,565
40-55-10-5216	PROF SERVICES - SOFTWARE	3,630	4,393	4,800	1,869	3,800	3,900
40-55-10-5221	TELEPHONE EXPENSE	230	425	425	472	650	675
40-55-10-5224	UPPER RIVIERA GAS HEAT	5,924	5,414	7,000	2,660	5,400	6,100
40-55-10-5226	UPPER RIV WATER & SEWER BILLS	3,701	4,118	4,000	1,315	4,200	4,300
40-55-10-5240	UPPER RIVIERA REPAIRS	0	0	0	0	0	0
40-55-10-5312	POSTAGE EXPENSE	193	193	200	171	200	200
40-55-10-5316	PUBLICATIONS & PROMOTIONS	1,880	2,128	2,000	1,807	1,807	2,000
40-55-10-5360	UPPER RIVIERA MAINTENANCE	1,068	2,421	1,500	471	1,500	3,000
TOTAL		105,059	105,090	108,402	75,464	99,459	106,202
40-55-20-5120	LAKEFRONT PD SECURITY WAGES	16,115	16,181	18,000	16,389	16,389	17,000
40-55-20-5136	LAKEFRONT SECURITY PD RETIREMT	2,578	2,686	3,025	1,509	2,500	3,125
40-55-20-5152	LAKEFRONT SECURITY PD FICA	1,232	1,237	1,380	1,253	1,254	1,305
40-55-20-5221	RIVIERA ELEVATOR PHONE EXPENSE	281	299	400	238	325	400
40-55-20-5226	LOWER RIV WATER & SEWER BILLS	3,389	3,855	3,800	911	4,000	4,000
40-55-20-5240	LOWER RIVIERA REPAIRS	0	0	0	0	0	0
40-55-20-5314	LIABILITY & PROPERTY INSURANCE	5,876	6,214	5,850	0	6,200	6,200
40-55-20-5350	BLDG. MAINTENANCE SUPPLIES-RIV	17,166	19,578	17,500	11,676	17,000	17,500
40-55-20-5355	FOUNTAIN MAINT EXP	553	459	1,000	367	489	650
40-55-20-5360	RIV MAINTENANCE SERVICE COSTS	2,768	3,420	2,500	3,589	4,000	4,000
40-55-20-5399	MISCELLANEOUS EXPENSES	4	0	1,000	648	1,000	1,000
40-55-20-5930	TRANSFER TO GENERAL FUND	327,355	394,920	383,657	0	400,000	406,986
40-55-20-5931	TRANSFER TO FID #4	9,609	17,728	0	0	0	0
TOTAL		386,926	466,577	438,112	36,580	453,157	462,166
40-55-30-5222	PIER ELECTRIC	39,066	38,913	38,000	30,282	38,500	39,000
40-55-30-5264	PIER REPAIRS	0	1,005	0	1,968	2,000	2,000
TOTAL		39,066	39,918	38,000	32,250	40,500	41,000

DATE: 01/06/2013  
 TIME: 16:14:33  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: LAKEFRONT FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010--	-2011--	2012			--2013--
		ACTUAL	ACTUAL	BUDGETED	9 MO. ACTUAL	PROJECTED	FINAL BUDGET
TOTAL RIVIERA		531,051	611,585	584,514	144,294	593,116	609,368
TOTAL FUND REVENUES & BEG. BALANCE		907,604	989,494	951,405	1,022,387	1,043,972	1,033,370
TOTAL FUND EXPENSES		811,267	893,157	912,755	418,932	937,909	958,370
FUND SURPLUS (DEFICIT)		96,337	96,337	38,650	603,455	106,063	75,000

**LAKEFRONT OPERATIONS  
GENERAL OPERATIONS  
40 00-00**

**4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**  
Unreserved fund balance from prior years, carried over and applied to the new budget.

**LAKEFRONT OPERATIONS  
BUOYS & BOAT STALLS  
40 52-10**

**4675 BUOY & BOAT STALLS WAITING LIST**  
A charge to anyone who wants to be placed on the waiting list to lease a buoy, kayak rack or boat stall from the City.

**4676 BUOY & BOAT STALLS LATE FEES**  
There is a penalty charge of \$25.00 per day for late payment of the lease fee up to a maximum of 10 days after the due date. After this penalty period, the renter will lose the buoy or boat stall.

**4677 BUOYS & BOAT STALLS RENTAL**  
Fees charged for the seasonal rental of buoys, kayak racks and boat stalls less the 5.5% sales tax. A policy on buoy and boat stall rentals can be obtained at City Hall.

**LAKEFRONT OPERATIONS  
BOAT LAUNCH RAMP  
40 52-11**

**4600 LAUNCH RAMP OVERAGE/SHORTAGE**  
Overages and shortages of launching fees from the honor system payments and attended launch fees.

**4675 LAUNCH PASS FEES**  
Revenues from the sale of seasonal boat launch passes for the city ramp. These are available to the general public. The passes are the same price as 10 launches.

**4676 BOAT LAUNCH RAMP INCOME**  
Fees charged (less sales tax of 5.5%) at the launch ramp for daily boat launching. Maximum fees allowable by the WDNR are charged.

**LAKEFRONT OPERATIONS**

**BEACH**

**40 54-10**

**4366 DNR LAKE PATROL GRANT**

Funds received from the State DNR based on actual cost of operating the Geneva Lake Law Enforcement Agency in the previous year.

**4610 MISCELLANEOUS BEACH REVENUE**

Amounts received for any other revenue that is not specifically identified in another category.

**4673 BEACH REVENUE**

Revenue received for seasonal beach passes and beach admission fees charged to nonresidents. This revenue is net of sales tax, which is included in the cost of passes.

**LAKEFRONT OPERATIONS**

**RIVIERA UPPER FLOOR**

**40 55-10**

**4639 ONLINE CONVENIENCE FEES**

Revenue received from the convenience fee for booking the Riviera Ballroom online with a credit card.

**4674 UPPER RIVIERA REVENUE**

Rental fees charged for use of the Riviera ballroom. At the present time, the 2013 rates (for an eight-hour period as per the lease agreement) are \$1,500 for city residents and \$2,000 for non-residents. Any time used in excess of the eight hours as specified in the lease is charged as additional rental revenue.

**4675 UPPER RIVIERA CATERING REVENUE**

Percentage of the total bill charged for catering, beverage service, and rental companies. It's 20% for vendors not on the City's preferred vendor list and 15% for the vendors that are on the preferred list.

**LAKEFRONT OPERATIONS**

**RIVIERA CONCOURSE**

**40 55-20**

**4679 RIVIERA CONCOURSE ELECTRIC**

Electrical usage billed to Gage Marine.

**4690 RIVIERA ATM REVENUE**

Revenue received from the ATM machines at the lakefront.

**4820 RIVIERA CONCOURSE LEASES**

Amounts charged for the seasonal rental of shops in the lower Riviera concourse.

**4825 DONATIONS – FOUNTAIN**

Coins received in the fountain are collected weekly and are used for maintenance of the fountain.

**LAKEFRONT OPERATIONS  
RIVIERA DOCKS  
40 55-30**

**4821 RIVIERA DOCKS LEASES**

Lease payments to the City per contracts with each lessee for the seasonal rental of Riviera docks.

**4822 SLIP & BUOY LEASES**

Lease payments to the City per contracts with each lessee for seasonal rental of Riviera pier stalls and Riviera buoys.

**LAKEFRONT OPERATIONS  
BUOYS & BOAT STALLS  
40 52-10**

**5110 HARBORMASTER SALARY**

Part-time Lakefront position with responsibilities that includes contracting for Riviera tenants, ballroom renters, buoys & slips and supervising the lakefront staff.

**5134 HARBOR LIFE INSURANCE**

Life insurance premiums for the Harbormaster.

**5136 HARBOR RETIREMENT FUND**

The Harbormaster pays half (6.65%) of the retirement contribution through payroll deduction and the City pays the other half (6.65% of Harbormaster wages).

**5152 HARBOR SOCIAL SECURITY**

7.65% of Harbormaster wages.

**5211 PIER MAINTENANCE CONTRACT**

Contract with Gage Marine to maintain the City piers including the Riviera, swim pier, buoy/stall piers, fence and launch ramp.

**5264 BUOYS & BOAT STALLS-REPAIRS**

Costs of outside labor and materials to repair and maintain buoys and boat stalls.

**5314 LIABILITY AND PROPERTY INSURANCE**

This charge for buoy and liability insurance appropriately charged here for shoreline activity rather than the General Fund.

**5351 EQUIPMENT MAINTENANCE SUPPLIES**

Supplies used to purchase, repair and maintain buoys and boat stalls.

**5398 WEST PIER REPLACEMENT FUND**

This is \$533 per pier slip placed into a non-lapsing dedicated account to accumulate monies to replace or repair this pier in the future per City Ordinance.

**5399 BUOYS & BOAT STALLS MISCELLANEOUS EXPENSES**  
Any expense related to buoys, boat stalls or piers and not specified in any other category.

**LAKEFRONT OPERATIONS**  
**BOAT LAUNCH RAMP**  
**40 52-11**

**5120 LAUNCH RAMP WAGES**  
Wages earned by part-time attendants at the launch ramp.

**5152 LAUNCH RAMP SOCIAL SECURITY**  
7.65% of boat ramp attendants wages.

**5252 LAUNCH RAMP REPAIRS**  
Cost of outside labor and materials for the repair and maintenance of the launch ramp.

**5352 LAUNCH RAMP MAINT SUPPLIES**  
Supplies used to repair and maintain the launch ramp plus launch tickets.

**5362 LAUNCH RAMP MAINT SERVICE COST**  
Costs for outside services for launch ramp maintenance.

**5399 LAUNCH RAMP MISCELLANEOUS**  
All costs related to the launch ramp and not specified in any other category. Included are uniforms and timecards.

**LAKEFRONT OPERATIONS**  
**BEACH**  
**40 54-10**

**5120 BEACH MAINTANCE WAGES**  
Street Department wages for beach grooming and trash collection.

**5125 BEACH MTCE OVERTIME WAGES**  
Street Department overtime wages for beach grooming and trash collection.

**5126 BEACH SEASONAL WAGES**  
Wages for seasonal personnel. (Beach Manager, Assistant Mgr, restroom maintenance, and beach attendants).

**5136 BEACH MTCE RETIREMENT FUND**  
13.3% of Street Department wages applied to beach maintenance.

- 5152 BEACH SOCIAL SECURITY**  
7.65% of beach wages and of Street Department wages applied to beach maintenance.
- 5221 BEACH TELEPHONE**  
Cost of cell phones related to beach operation.
- 5222 BEACH ELECTRIC**  
Cost of electricity at the beach.
- 5264 LAKE SPRAYING**  
Costs incurred in spraying the beach and lagoon for weeds.
- 5310 BEACH OFFICE SUPPLIES**  
Cost of supplies such as beach tags for residents, cash register rolls, pens, paper, wristbands and any other supplies needed to maintain & control the beach operations.
- 5313 WORKERS COMPENSATION INSURANCE**  
Cost of Worker's Compensation Insurance chargeable to the lakefront based on employees' wages.
- 5314 LIABILITY AND PROPERTY INSURANCE**  
This charge for liability insurance appropriately charged here for shoreline activity rather than the General Fund.
- 5352 BEACH MAINTENANCE SUPPLIES**  
Cost of supplies needed to maintain the beach area, such as rakes used for seaweed removal, tools or materials for fence or building repairs, beach piers maintenance supplies, signs, sand, etc.
- 5362 BEACH MAINTENANCE SERVICE COST**  
Cost of outside labor and materials incurred for beach maintenance, includes beach water testing.
- 5372 BEACH DREDGING**  
Costs of dredging the beach sand.
- 5399 BEACH MISCELLANEOUS**  
Any expense related to the beach and not specified in any other category, includes water/sewer bills for the beach house and uniforms.
- 5720 WATER SAFETY PATROL**  
Cost of lifeguard services provided at the Beach per contract with the Water Safety Patrol.
- 5721 GENEVA LAKE LAW ENFORCEMENT**  
Amount provided to the Geneva Lake Law Enforcement Agency. This boat police agency is funded by Fontana, Williams Bay, Lake Geneva and Linn Township equally.

- 5730 GENEVA LAKE ENVIRONMENTAL AGENCY**  
City portion of amount paid to the Agency to support its operations.
- 5735 GENEVA LAKE LEVEL CORP**  
City portion of amount paid to the Corporation to support its operations.
- 5780 VENETIAN FESTIVAL FIREWORKS**  
This is the City contribution to the Jaycees for their annual fireworks event.

**LAKEFRONT OPERATIONS  
RIVIERA UPPER FLOOR  
40 55-10**

- 5120 RIVIERA MAINTENCE WAGES**  
Street Department labor costs for building and grounds maintenance and event setup.
- 5125 RIVIERA MAINTENCE OVERTIME**  
Street Department overtime wages for building and grounds maintenance and event setup.
- 5126 RIVIERA SECURITY WAGES**  
Wages paid to Security Guards for upper Riviera events.
- 5134 RIVIERA MTCE LIFE INSURANCE**  
Street Department life insurance premiums for the full-time Riviera employee.
- 5136 RIVIERA MTCE RETIREMENT FUND**  
13.3% of Street Department wages applied to Riviera Maintenance.
- 5152 RIVIERA SOCIAL SECURITY**  
7.65% of Security Guards wages and of Street Department wages applied to Riviera maintenance.
- 5216 PROFESSIONAL SERVICES – SOFTWARE**  
Charges for providing online customer service for Riviera reservations. Vendors charged here include: Anteaus, Authorize.net, E-online.
- 5221 TELEPHONE EXPENSE**  
Telephone expenses for the Riviera Ballroom (2 lines), and Harbormaster cell phone.
- 5224 UPPER RIVIERA GAS HEAT**  
Gas heat expenses for upper Riviera.

- 5226 UPPER RIV WATER & SEWER BILLS**  
Water and sewer bills for upper Riviera.
- 5312 POSTAGE EXPENSE**  
Costs of postage related to Lakefront operations.
- 5316 PUBLICATIONS & PROMOTIONS**  
Cost for advertising for the Upper Riviera Ballroom.
- 5360 UPPER RIVIERA MAINTAINENCE**  
Costs of supplies for maintenance of the Upper Riviera Ballroom.

**LAKEFRONT OPERATIONS  
RIVIERA CONCOURSE  
40 55-20**

- 5120 LAKEFRONT SECURITY WAGES**  
Direct allocation of two Police reserve officers for security around the Lakefront area during the summer season.
- 5136 LAKEFRONT SECURITY RETIREMENT EXPENSE**  
18.3% of the two Police reserve officers' wages for Retirement.
- 5152 LAKEFRONT SECURITY FICA**  
7.65% of the two Police reserve officers' wages for Social Security.
- 5221 RIVIERA ELEVATOR PHONE EXPENSE**  
Cost of telephone expense (2 lines) for the telephones at the Riviera elevator/alarm.
- 5226 LOWER RIVIERA WATER/SEWER BILL**  
Water and sewer bills for lower Riviera.
- 5314 LIABILITY AND PROPERTY INSURANCE**  
This charge for liability insurance appropriately charged here for shoreline activity rather than the General Fund.
- 5350 BUILDING MAINTENANCE SUPPLIES - RIVIERA**  
Cost of supplies to maintain the Riviera building and grounds. These would include cleaning supplies, tools for building repairs done by the Riviera Custodian, flowers and other grounds maintenance and beautification supplies, etc.
- 5355 FOUNTAIN MAINTENANCE EXPENSE**  
Expenses for the Riviera fountain maintenance.

**5360 RIVIERA MAINTENANCE SERVICE COSTS**

Expenses for Riviera maintenance performed by outside labor. This includes service contracts on the elevator, mats and the HVAC system.

**5399 MISCELLANEOUS EXPENSES**

Any expenses related to the Riviera concourse and not specified in any other category.

**5930 TRANSFER TO GENERAL FUND**

Transfers to the General Fund for property tax relief.

**LAKEFRONT OPERATIONS**

**RIVIERA DOCKS**

**40 55-30**

**5222 PIER ELECTRIC**

Cost of electricity at the lower Riviera and the Riviera pier.

**5264 PIER REPAIRS**

Charges for maintenance of the Riviera piers.

DATE: 01/06/2013  
 TIME: 16:14:33  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
BEGINNING BALANCE							0
REVENUES							
41-00-00-4111	GENERAL PROPERTY TAXES	362,000	56,000	90,000	0	90,000	90,000
41-00-00-4379	STATE GRANTS (LRIP)	0	20,393	0	0	0	0
41-00-00-4811	INTEREST EARNED	1,126	1,315	1,500	1,209	1,354	1,000
41-00-00-4900	PROCEEDS FROM BORROWING	0	2,980,000	0	0	0	0
41-00-00-4910	APPL. PRIOR YR APPROPRIATIONS	0	0	395,000	0	395,000	378,000
TOTAL		363,126	3,057,708	486,500	1,209	486,354	469,000
TOTAL REVENUES:		363,126	3,057,708	486,500	1,209	486,354	469,000
POLICE CIPS REVENUES							
41-21-00-4830	SALE OF POLICE EQUIPMENT	6,116	10,239	8,000	11,323	11,323	16,000
TOTAL		6,116	10,239	8,000	11,323	11,323	16,000
TOTAL REVENUES: POLICE CIPS		6,116	10,239	8,000	11,323	11,323	16,000
STREET CIP REVENUES							
41-32 10-4892	DONATIONS/CONTRIBUTIONS/REBATE	0	13,585	0	270	270	0
TOTAL		0	13,585	0	270	270	0
TOTAL REVENUES: STREET CIP		0	13,585	0	270	270	0
CEMETARY CIP REVENUES							
41-70-00-4837	CEMETERY CONTRIBUTIONS	0	0	8,000	0	8,000	0
TOTAL		0	0	8,000	0	8,000	0
TOTAL REVENUES: CEMETARY CIP		0	0	8,000	0	8,000	0

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	2010-- ACTUAL	--2011-- ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013-- FINAL BUDGET
<b>EXPENSES</b>							
41-00-00 5216	ISSUANCE COSTS	0	43,225	0	0	0	0
TOTAL		0	43,225	0	0	0	0
TOTAL		0	43,225	0	0	0	0
<b>MUNICIPAL COURT CIP EXPENSES</b>							
41-12-00-0115	NEW COURT SOFTWARE	0	16,429	2,600	2,377	2,377	0
TOTAL		0	16,429	2,600	2,377	2,377	0
TOTAL MUNICIPAL COURT CIP		0	16,429	2,600	2,377	2,377	0
<b>CITY ADMIN CIP EXPENSES</b>							
CITY CLERK CIP							
41-14-30-9011	COMP/VIDEO PROJECTION SYS	2,461	0	0	0	0	0
TOTAL CITY CLERK CIP		2,461	0	0	0	0	0
TOTAL CITY ADMIN CIP		2,461	0	0	0	0	0
<b>ACCOUNTING CIP EXPENSES</b>							
41-15-10-1127	MUNI MICROWAVE DATA LINK	0	0	12,000	0	12,000	0
41-15-10-1128	NEW HARD DRIVE	0	0	1,875	0	1,875	0
41-15-10-1129	COMPUTER REPLACEMENTS	0	0	6,248	0	6,248	0
41-15-10-1130	VIDEO ROOM UPGRADES	0	0	2,268	0	2,268	0
TOTAL		0	0	22,391	0	22,391	0
TOTAL ACCOUNTING CIP		0	0	22,391	0	22,391	0
<b>POLICE CIPS EXPENSES</b>							

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010--	--2011--	BUDGETED	2012		--2013--
		ACTUAL	ACTUAL		9 MO. ACTUAL	PROJECTED	FINAL BUDGET
POLICE CIPS							
41-21-00-0108	PHOENIX RECORD SYSTEM	197,350	2,649	0	0	0	0
41-21-00-0111	PD RADIO REPEATER	0	10,209	0	0	0	0
41-21-00-0112	DICTAPHONE	0	20,081	0	0	0	0
41-21-00-1131	SQUAD CAMERA SYSTEM	0	0	22,500	22,818	22,818	0
41-21-00-1132	TASER SYSTEM	0	10,749	0	0	0	0
41-21-00-1133	PORTABLE LIGHT TOWER 1/2	0	3,500	0	0	0	0
41-21-00-1134	RADIO REPLACEMENT SYSTEM	0	25,394	9,105	0	0	0
41-21-00-1135	COMPUTERS	0	486	7,013	3,574	7,000	0
41-21-00-1136	COMPUTER BACK UP SYSTEM	0	7,310	689	0	689	0
41-21-00-1211	COMPUTERS	0	0	7,500	717	7,500	0
41-21-00-1303	PD COMPUTERS	0	0	0	0	0	7,500
41-21-00-8138	POLICE RADIO REPLACEMENTS	1,421	0	0	0	0	0
41-21-00-9072	COVERT CAMERA SYSTEM	0	1,000	0	0	0	0
41-21-00-9075	PORTABLE RADIOS	225	0	0	0	0	0
41-21-00-9078	SQUAD CAR REPL PROGRAM	89,594	53,825	66,000	65,817	65,817	99,000
TOTAL		288,590	135,203	112,807	92,926	103,824	106,500
TOTAL POLICE CIPS		288,590	135,203	112,807	92,926	103,824	106,500
FIRE CIP EXPENSES							
41-22-00-0109	COMPUTER UPGRADES	1,960	0	0	0	0	0
41-22-00-1100	AERIAL FIRE TRUCK	0	874,324	0	0	0	0
41-22-00-1101	PROTECTIVE TURNOUT GEAR	0	0	24,000	22,710	24,000	0
41-22-00-1102	HOSE	0	0	4,000	4,689	4,689	0
41-22-00-1103	DOOR REPLACEMENT	0	14,000	0	0	0	0
41-22-00-1104	BAY FLOOR REPAIR	0	15,080	3,000	0	3,100	0
41-22-00-1105	COPY MACHINE	0	3,268	0	0	0	0
41-22-00-1106	RADIO REPLACEMENTS	0	28,307	36,692	13,925	18,567	0
41-22-00-1201	PROTECTIVE TURNOUT GEAR	0	0	24,000	22,207	24,000	0
41-22-00-1202	HOSE	0	0	2,500	100	2,500	0
41-22-00-1301	TURNOUT GEAR	0	0	0	0	0	25,000
41-22-00-1302	HOSE	0	0	0	0	0	2,500
41-22-00-7064	AIR CONDITIONING - STATION #1	1,400	0	0	0	0	0
41-22-00-9056	PROTECTIVE FIRE CLOTHING	12,413	2,912	5,087	5,061	5,061	0
41-22-00-9147	2009 AMBULANCE	144,862	0	0	0	0	0
TOTAL		160,635	937,891	99,279	68,692	81,917	27,500

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011 ACTUAL	----- BUDGETED	2012 9 MO. ACTUAL	----- PROJECTED	--2013-- FINAL BUDGET
TOTAL FIRE CIP		160,635	937,891	99,279	68,692	81,917	27,500
EMERGENCY MGMT CIP EXPENSES							
41-29-00-1107	STORM SIRENS(3)	0	63,577	4,800	2,601	2,601	0
41-29-00-1108	NARROW BAND SIRENS	0	29,872	0	0	0	0
41-29-00-1109	2-WAY FOR SIRENS	0	17,753	0	0	0	0
41-29-00-1110	LAP TOP(MDC)	0	3,970	0	0	0	0
TOTAL		0	115,172	4,800	2,601	2,601	0
TOTAL EMERGENCY MGMT CIP		0	115,172	4,800	2,601	2,601	0
STREET CIP EXPENSES							
41-32-10-0114	2010 STREET IMPROVEMENTS	86,425	153	0	0	0	0
41-32-10-1114	2011 STREET IMP PROGRAM	0	518,392	141,964	4,710	141,964	0
41-32-10-1116	CRACKFILLING	0	0	25,000	0	25,000	0
41-32-10-1117	1070 CAREY ST ROOF REPAIR	0	0	10,000	0	0	0
41-32-10-1118	RETROFIT PROGRAM-DOORS	0	4,975	0	0	0	0
41-32-10-1122	5YD PLOW TRUCK W/PLOW	0	16,451	128,549	128,489	128,489	0
41-32-10-1123	SIDEWALK GRINDING	0	0	10,000	10,000	10,000	0
41-32-10-1124	NIMS-RADIO REPLACEMENTS	0	3,107	0	0	0	0
41-32-10-1203	STORM MANHOLE REPLACEMENT	0	0	0	0	0	0
41-32-10-1204	THERMOPLASTIC LANE MARKINGS	0	0	11,000	0	11,000	0
41-32-10-1205	2012 STREET PROGRAM	0	0	255,000	12,195	255,000	0
41-32-10-1206	CURB & GUTTER REPLACEMENT	0	0	0	0	0	0
41-32-10-1207	CRACKFILLING	0	0	20,000	0	20,000	0
41-32-10-1208	SIDEWALK GRINDING	0	0	10,000	0	10,000	0
41-32-10-1209	3/4 TON TRUCK W/PLOW	0	0	65,000	0	65,000	0
41-32-10-1304	2013 STORM MANHOLE REPLACEMENT	0	0	0	0	0	20,000
41-32-10-1305	2013 THERMOPLASTIC LANE MARKNG	0	0	0	0	0	11,000
41-32-10-1306	2013 ALLEY REHAB	0	0	0	0	0	15,000
41-32-10-1307	2013 STREET IMP PROGRAM	0	0	0	0	0	190,000
41-32-10-1308	2013 SIDEWALK GRINDING	0	0	0	0	0	10,000
41-32-10-1309	2013 CRACKFILLING	0	0	0	0	0	20,000
41-32-10-1310	3/4 TON 2013 TRUCK W/PLOW	0	0	0	0	0	40,000
41-32-10-1311	BRUSH CHIPPER	0	0	0	0	0	45,000

FUND: CAPITAL PROJECTS FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013-- FINAL BUDGET
STREET CIP EXPENSES							
41-32-10-7020	CTY H/WELLS ST REHAB	0	0	0	360	360	0
41-32-10-8027	STREET IMPROVEMENT PROGRAMS	(9,162)	0	0	0	0	0
41-32-10-9023	SIDEWALK GRINDING CITYWIDE	9,986	0	0	0	0	0
41-32-10-9024	REPL 16 YD VAC ALL SCREENS	3,683	0	0	0	0	0
TOTAL		90,932	543,078	676,513	155,754	666,813	351,000
TOTAL STREET CIP		90,932	543,078	676,513	155,754	666,813	351,000
PARKS CIP EXPENSES							
41-52-00-1120	MOWER 16 FT	0	13,354	0	0	0	0
41-52-00-1121	PARK MOWER	0	12,280	0	0	0	0
41-52-00-1125	TRASH RECEPTACLES	0	0	2,000	1,950	1,950	0
41-52-00-1126	VET PARK FAUCET LINE REPAIR	0	4,678	0	0	0	0
41-52-00-1210	ONE TON TRUCK W/PLOW	0	0	0	0	0	0
TOTAL		0	30,312	2,000	1,950	1,950	0
TOTAL PARKS CIP		0	30,312	2,000	1,950	1,950	0
CEMETARY CIP EXPENSES							
41-70-00-1212	CEMETERY PLOW TRUCK	0	0	0	0	49,357	0
TOTAL		0	0	0	0	49,357	0
TOTAL CEMETARY CIP		0	0	0	0	49,357	0
TOTAL FUND REVENUES & BEG. BALANCE		369,242	3,081,532	502,500	12,802	505,947	485,000
TOTAL FUND EXPENSES		542,618	1,821,310	920,390	324,300	931,230	485,000
FUND SURPLUS (DEFICIT)		(173,376)	1,260,222	(417,890)	(311,498)	(425,283)	0

**CAPITAL PROJECTS**

**41 00-00**

**4111 GENERAL PROPERTY TAXES**

Amount of the property taxes applied to the Capital Projects Fund.

**4811 INTEREST EARNED**

Interest earned on investments and Capital Projects funds located at the Local Government Investment Pool.

**4900 PROCEEDS FROM BORROWING**

Borrowed funds applied to Capital Projects.

**4910 APPLICATION PRIOR YEARS APPROPRIATIONS**

Remaining balances of funds received in prior years that are carried forward to the current year budget for continuing Capital Projects.

**CITY ADMINISTRATION PROJECTS**

**41 15-10**

**1127 MUNI MICROWAVE DATA LINK**

Project to wirelessly connect all City buildings.

**1129 COMPUTER REPLACEMENT PROGRAM**

Computer replacements.

**1130 VIDEO ROOM UPGRADES**

Project to upgrade the Council videographing equipment room.

**POLICE PROJECTS**

**41 21-00**

**4830 SALE OF POLICE EQUIPMENT**

Funds received from the sale of Police Equipment and/or Vehicles, usually retired squad cars.

**1211 PD COMPUTER REPLACEMENT PROGRAM-2012**

Computer replacements.

**1215 ALARM MONITORING SYSTEM**

Alarm monitoring system in Dispatch.

- 1216 AIR EXCHANGER-GARAGE**  
System to exchange the air in the Police garage.
- 1218 PD COMPUTER ROOM AIR CONDITIONING**  
Install A/C system in the Police computer room to prevent overheating.
- 1303 PD COMPUTER REPLACEMENT PROGRAM-2013**  
Computer replacements.
- 9078 SQUAD CAR REPLACEMENT PROGRAM**  
Three squad cars are scheduled to be replaced.

**FIRE PROJECTS**

**41 22-00**

- 1106 RADIO REPLACEMENTS**  
Upgrade of radios and replacements.
- 1201 FD PROTECTIVE FIRE CLOTHING-2012**  
Turnout gear replacements.
- 1213 PROPHOENIX SYSTEM**  
Purchase, install and training of new fire/EMS software tracking system.
- 1214 FD HOSE REPLACEMENT PROGRAM-2012**  
Hose replacements
- 1301 FD PROTECTIVE FIRE CLOTHING-2013**  
Turnout gear replacements.
- 1302 FD HOSE REPLACEMENT PROGRAM-2013**  
Hose replacements

**DPW/STREET PROJECTS**

**41 32-10**

- 1114 2011 STREET IMPROVEMENT PROGRAM**  
Balance of costs to close out the 2011 Street Improvement Program.

- 1117 1070 CAREY STREET ROOF REPAIR**  
Project to repair the Carey Street Public Works building roof.
- 1205 2012 STREET IMPROVEMENT PROGRAM**  
Balance of costs to close out the 2012 Street Improvement Program.
- 1209 PLOW TRUCK W/CHIPPER BOX**  
New plow truck with Chipper box.
- 1304 STORM MANHOLE REPLACEMENT PROGRAM-2013**  
Storm manhole replacements.
- 1305 THERMOPLASTIC LANE MARKING PROGRAM-2013**  
Street lane marking replacements.
- 1306 ALLEY REHAB-2013**  
Funding for reconditioning/repaving of alleys.
- 1307 2013 STREET IMPROVEMENT PROGRAM**  
This continuously funded project calls for the annual repair, rehabilitation and resurfacing of several of the lower rated and deteriorated City streets. These are identified using the WISLR Street Rating List.
- 1308 SIDEWALK GRINDING PROGRAM-2013**  
Continuation of the sidewalk grinding program.
- 1309 CRACKFILLING-2013**  
Street crackfilling.
- 1310 ¾ TON TRUCK WITH PLOW**  
Purchase of a ¾ ton 2013 plow truck.
- 1311 BRUSH CHIPPER**  
Brush chipper equipment.
- CEMETERY PROJECTS**  
**41 70-00**
- 4837 CEMETERY CONTRIBUTION**  
Cemetery's contribution to the plow truck purchase.
- 1212 CEMETERY TRUCK WITH PLOW**  
Plow truck replacement.

DATE: 01/06/2013  
 TIME: 16:14:33  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	2013 PROJECTED	--2013-- FINAL BUDGET
-----							
BEGINNING BALANCE							
REVENUES							
42-34-50-4610	MISC REVENUE	0	0	0	190	300	400
42-34-50-4632	PARKING TICKET PENALTIES	68,972	93,618	65,000	47,011	58,000	50,000
42-34-50-4633	PARKING METER COLLECTIONS	463,650	448,895	900,000	678,767	767,000	900,000
42-34-50-4634	PARKING METER TICKETS	229,466	243,695	195,000	108,400	135,000	140,000
42-34-50-4635	PRKG METER TICKETS-COLL AGENCY	13,119	10,721	20,000	8,511	9,000	10,000
42-34-50-4636	PARKING STICKERS-WALCO	6,791	1,596	4,000	7,886	7,886	2,000
42-34-50-4637	PARKING LOT PERMITS	2,653	3,601	3,000	4,360	4,360	2,500
42-34-50-4638	BUSINESS PARKING PASSES	1,630	455	1,000	3,066	3,066	1,000
42-34-50-4639	ONLINE CONVENIENCE FEES	7,751	9,711	6,000	4,406	5,700	6,000
42-34-50-4690	MISC SALES	0	0	0	475	600	500
42-34-50-4811	INTEREST INCOME	0	812	1,000	803	900	1,000
42-34-50-4910	APPL OF PRIOR YR APPROPRIATION	0	0	105,000	0	0	0
		794,032	813,104	1,300,000	863,875	991,812	1,113,400
TOTAL		794,032	813,104	1,300,000	863,875	991,812	1,113,400
EXPENSES							
42-34-50-5120	PARKING WAGES	134,512	143,657	143,000	120,554	160,739	159,297
42-34-50-5132	PARKING HEALTH INS	45,632	45,592	48,000	35,220	47,775	50,500
42-34-50-5134	PARKING LIFE INSURANCE	139	191	277	191	245	250
42-34-50-5136	PARKING RETIREMENT FUND	12,147	11,761	11,000	8,557	11,410	12,000
42-34-50-5138	PARKING UNIFORMS	522	1,097	1,000	221	685	1,500
42-34-50-5152	PARKING SOCIAL SECURITY	10,173	10,908	10,940	9,129	12,297	12,190
42-34-50-5216	PROFESSIONAL SERVICES	10,004	11,047	14,600	30,445	43,000	49,000
42-34-50-5220	PARKING LOT PLANTING SERVICES	11,454	15,050	15,600	15,371	19,360	20,000
42-34-50-5221	TELEPHONE EXPENSE	1,377	1,403	15,000	1,427	14,762	16,000
42-34-50-5250	PARKING KIOSK REPAIRS/SUPPLIES	1,499	1,295	1,000	592	1,000	15,000
42-34-50-5269	POLICE DEPT SERVICES	0	2,314	2,500	0	2,500	2,500
42-34-50-5310	PARKING OFFICE SUPPLIES	2,251	752	2,200	922	1,500	2,200
42-34-50-5312	PARKING POSTAGE	5,238	4,426	3,200	2,116	3,200	3,500
42-34-50-5313	WORKER'S COMPENSATION INSURANC	890	1,715	2,500	0	2,500	2,500
42-34-50-5314	LIABILITY & PROPERTY INSURANCE	3,019	3,500	3,200	0	3,500	3,500
42-34-50-5340	OPERATING SUPPLIES-ENFORCEMENT	6,386	3,630	5,000	4,804	5,800	7,000
42-34-50-5341	VEHICLE SUPPLIES FUEL	414	556	900	643	783	1,000
42-34-50-5351	VEHICLE/EQUIPMENT MAINT	79	53	300	23	150	300
42-34-50-5399	PARKING MISC EXPENSES	1,120	520	500	3,536	6,100	7,000
42-34-50-5450	SUPPORT CONTRACTS	0	3,050	34,000	3,141	19,100	73,500
42-34-50-5870	OUTLAY-PARKING	21,029	0	110,000	92,186	110,000	0

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: PARKING FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	-- 2010 -- ACTUAL	-- 2011 -- ACTUAL	----- BUDGETED	-- 2012 -- 9 MO. ACTUAL	----- PROJECTED	-- 2013 -- FINAL BUDGET
<b>EXPENSES</b>							
42-34-50-5950	TRANSFER TO GENERAL FUND	451,143	475,584	436,720	0	450,406	560,462
TOTAL		719,025	738,101	861,437	329,078	916,812	999,199
TOTAL		719,025	738,101	861,437	329,078	916,812	999,199
TOTAL FUND REVENUES & BEG. BALANCE		794,032	813,104	1,300,000	863,875	991,812	1,113,400
TOTAL FUND EXPENSES		719,025	738,101	861,437	329,078	916,812	999,199
FUND SURPLUS (DEFICIT)		75,007	75,003	438,563	534,797	75,000	114,201

**PARKING METERS**

42 34-50

- 4610 **MISC REVENUE**  
Revenues from the suspension release fee, currently \$20, and the administration fee for parking bag issuance.
- 4632 **PARKING TICKET PENALTIES**  
Revenue from ticket penalties (the ticket fine doubles after 10 days and a 2<sup>nd</sup> collection letter adds an additional \$6.00 penalty).
- 4633 **PARKING METER COLLECTIONS**  
Revenue collected from the Luke parking pay stations, less the 5.5% sales tax paid to the State.
- 4634 **PARKING METER TICKETS**  
Revenue received from tickets issued for parking beyond the amount of time paid for in a stall, for parking beyond the allowed time limit from parking stickers, during free parking season, or for parking longer than the allotted time.
- 4635 **PARKING METER TICKETS-COLLECTION AGENCY**  
Revenue received from the collection agency hired by the City to collect payment of parking tickets that were unsuccessful by City means. The collection agent currently is HE Stark Agency.
- 4636 **PARKING STICKERS-WALCO**  
A fee charged to Walworth County residents for a parking sticker, less the 5.5% sales tax.
- 4637 **PARKING LOT PERMITS**  
A fee charged for annual use of the City's parking lots, less the 5.5% sales taxes.
- 4638 **BUSINESS PARKING PASSES**  
A fee charged businesses for special parking passes, less the 5.5% sales tax.
- 4639 **ONLINE CONVENIENCE FEES**  
A fee paid by an online customer for use of the internet service to pay parking tickets.
- 4690 **MISC SALES**  
Revenues from the sale of the old individual meter heads, less the 5.5% sales tax.
- 4811 **INTEREST INCOME**  
Interest revenue from the collection agency that is split 50% with the City on interest paid on overdue parking tickets.
- 4910 **APPLICATION OF PRIOR YEARS APPROPRIATIONS**  
Unreserved equity from prior years, carried over and applied to the new budget.

- 5120 PARKING WAGES**  
Wages for the Parking Supervisor, Assistant Supervisor, partial (90%) Front Desk Parking clerk, part time parking enforcers, as well as one Police dispatcher.
- 5132 PARKING HEALTH INSURANCE**  
The allocation of health/dental insurance for the employees listed above who are covered by the City Plan.
- 5134 PARKING LIFE INSURANCE**  
Life insurance premiums for Parking personnel who are eligible for life insurance coverage.
- 5136 PARKING RETIREMENT FUND**  
13.3% of the Parking employee wages for those eligible for retirement benefits. The non-union employees pay 50% of this through payroll deduction.
- 5138 PARKING UNIFORMS**  
Cost of uniforms for Parking employees.
- 5152 PARKING SOCIAL SECURITY**  
The employer's share of FICA (7.65% of wages).
- 5216 PROFESSIONAL SERVICES**  
This includes online credit card fees as well as the collection agency commissions.
- 5220 PARKING LOT PLANTING SERVICES**  
Cost of the flower bed maintenance contract (currently with Breezy Hill Nursery) in the area parking lots. Also booked here are the water bills for the beds.
- 5221 TELEPHONE EXPENSES**  
Telephone expenses specific to the Parking Department and 10% of the lease expense for the City Hall phone system.
- 5250 PARKING KIOSK REPAIRS/SUPPLIES**  
Cost of repairs, maintenance and supplies for the 64 Luke parking kiosks. This includes receipt paper, stall marker decals, and repairs as a result of damage or vandalism.
- 5265 POLICE DEPARTMENT SERVICES**  
Costs associated with the Police Department for running license plate information from tickets in order to mail overdue notices.
- 5310 PARKING OFFICE SUPPLIES**  
Envelopes, ink, pens, timecards, notebooks, and any other supply used specifically by the Parking Department. Also included are license plate suspension fees.
- 5312 PARKING POSTAGE EXPENSE**  
Cost of postage, generally for mailing collections letters for unpaid parking tickets.
- 5313 WORKERS COMPENSATION INSURANCE**  
This fund is allocated its proportionate share.

- 5314 LIABILITY AND PROPERTY INSURANCE**  
This fund is allocated its proportionate share.
- 5340 OPERATING SUPPLIES-ENFORCEMENT**  
Cost of tickets, chalk, etc.
- 5341 VEHICLE SUPPLIES- FUEL**  
Gas and oil specific to the Parking department truck.
- 5351 VEHICLE/EQUIPMENT MAINTENANCE**  
Maintenance of the Parking department truck and equipment, including oil changes.
- 5399 PARKING MISC EXPENSES**  
Any expense not specified in any other category. Also booked here are the shuttle services provided on busy weekends.
- 5450 SUPPORT CONTRACTS**  
Cost of software annual support contracts for the Duncan handheld ticket writers and annual support for the Luke pay stations.
- 5850 PARKING LOT EXPENSES**  
50% share of the revenues collected at the Keefe Lot which are split with the property owners per agreement.
- 5870 OUTLAY-PARKING**  
Purchase of kiosks, ticket handhelds or other items that may be needed.
- 5950 TRANSFER TO GENERAL FUND**  
Transfers to the General Fund for property tax relief.

FUND: IMPACT FEES CIP FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	- 2011 - ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	2013 FINAL BUDGET
-----							0
BEGINNING BALANCE							
REVENUES							
45-00-00-4422	FIRE DEPT. IMPACT FEES	1,860	2,356	1,200	1,860	2,479	0
45-00-00-4452	PARK IMPACT FEES	1,530	19,298	1,000	1,380	1,839	0
45-00-00-4455	LIBRARY IMPACT FEES	12,000	8,960	4,800	7,680	10,239	0
45-00-00-4811	INTEREST EARNED	602	379	325	325	328	0
45-00-00-4910	APPLICATION OF PRIOR YEARS	0	0	0	0	0	0
-----							0
TOTAL		15,992	30,993	7,325	11,245	14,885	0
TOTAL REVENUES:		15,992	30,993	7,325	11,245	14,885	0
EXPENSES							
45-00-00-5961	PARK IMPACT EXPENDITURES	19,317	0	5,000	2,889	3,852	0
-----							0
TOTAL		19,317	0	5,000	2,889	3,852	0
TOTAL		19,317	0	5,000	2,889	3,852	0
EXPENSES							
45-22-00-5136	RETIREMENT EXPENSE	0	0	0	0	0	0
45-22-00-5152	SOCIAL SECURITY EXP	0	0	0	0	0	0
45-22-00-5962	FIRE IMPACT EXPENDITURES	0	0	0	0	0	0
45-22-00-9055	REMODEL STATION #1 (CON'T.)	0	0	0	0	0	0
-----							0
TOTAL		0	0	0	0	0	0
TOTAL		0	0	0	0	0	0
EXPENSES							
45-99-00-5960	LIBRARY IMPACT EXPENDITURES	8,382	4,514	0	1,079	1,438	0
-----							0
TOTAL		8,382	4,514	0	1,079	1,438	0
TOTAL		8,382	4,514	0	1,079	1,438	0
TOTAL FUND REVENUES & BEG. BALANCE		15,992	30,993	7,325	11,245	14,885	0
TOTAL FUND EXPENSES		27,699	4,514	5,000	3,968	5,290	0
FUND SURPLUS (DEFICIT)		(11,707)	26,479	2,325	7,277	9,595	0

**IMPACT FEES**

**45 00-00**

**4422 FIRE DEPARTMENT IMPACT FEES**

Impact fees collected on new construction in designated areas for Fire Department Impact. This amount (\$310 per unit) can be used for Fire Department improvements only.

**4452 PARK IMPACT FEES**

Impact fees collected on new construction. In original districts, the fee is \$50. In the new designated areas, this fee is \$230 per unit.

**4455 LIBRARY IMPACT FEES**

Impact fees collected on new construction in the new designated areas for Library Impact. This fee is \$800 per unit.

**4811 INTEREST EARNED**

Impact fees collected are deposited in the State Local Government Investment Pool, segregated by type of impact fee. Interest earned is booked here.

**4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**

Unreserved equity from prior years, carried over and applied to the new budget.

**5961 PARK IMPACT EXPENDITURES**

Eligible expenditures only.

**45 22-00**

**5962 FIRE IMPACT EXPENDITURES**

Eligible expenditures only.

**45 99-00**

**5960 LIBRARY IMPACT EXPENDITURES**

Eligible expenditures only.

DATE: 01/06/2013  
 TIME: 16:14:33  
 ID: BP430000.WOW

CITY OF LAKE GENEVA  
 DETAILED BUDGET REPORT

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012		--2013-- FINAL BUDGET
					9 MO. ACTUAL	PROJECTED	
EXPENSES							
99-00-00-5332	STAFF CONTINUING EDUCATION	293	214	750	128	750	750
99-00-00-5350	LIBRARY MAINT SUPPLIES	0	0	1,366	1,611	2,125	2,100
99-00-00-5360	LIBRARY BLDG MAINT SERVICES	0	0	21,300	10,619	16,500	19,300
99-00-00-5399	MISCELLANEOUS	0	0	0	0	0	0
99-00-00-5410	LIBRARY ADULT MATERIALS	42,818	30,742	25,290	22,928	31,000	31,000
99-00-00-5411	LIBRARY YOUTH MATERIALS	32,286	11,022	12,770	9,053	15,066	15,000
99-00-00-5412	LIBRARY MAGAZINES & NEWSPAPERS	8,132	13,610	10,593	923	8,124	8,000
99-00-00-5413	LIBRARY REFERENCE MATERIALS	2,213	1,681	2,354	2,032	3,500	3,500
99-00-00-5414	LIBRARY NONPRINT MATERIALS	31,188	8,484	11,270	6,774	9,000	9,000
99-00-00-5415	LIBRARY PROGRAMS	0	0	0	0	0	0
99-00-00-5416	USE OF DONATED FUNDS	13,079	13,484	0	0	0	0
99-00-00-5510	LIBRARY SIRSI	18,276	14,423	18,800	17,258	26,000	19,000
99-00-00-5511	LIBRARY CIRCULATION SUPPLIES	2,356	1,576	3,278	2,509	3,500	3,500
99-00-00-5512	LIBRARY PROCESSING SUPPLIES	5,810	4,197	6,388	2,052	3,000	3,500
99-00-00-5514	LIBRARY COMPUTER HARDWARE	2,887	6,317	6,000	1,725	4,500	6,000
99-00-00-5515	LIBRARY COMPUTER SOFTWARE	50	0	3,000	410	1,850	3,000
99-00-00-5532	LIBRARY EQUIP LEASES & MAINT	9,303	9,648	10,700	7,138	10,100	10,100
99-00-00-5623	SHARED SAVINGS PRINCIPAL PYMT	0	362	1,475	1,102	1,475	1,520
99-00-00-5663	SHARED SAVINGS INTEREST PYMT	0	57	202	155	212	158
99-00-00-5780	LIBRARY CONTINGENCY	0	0	32,113	0	32,112	20,129
TOTAL		735,209	676,065	698,681	487,802	699,050	719,639
TOTAL		735,209	676,065	698,681	487,802	699,050	719,639
TOTAL REVENUES		687,151	692,938	698,681	150,923	699,781	719,639
TOTAL EXPENSES		735,209	676,065	698,681	487,802	699,050	719,639
SURPLUS (DEFICIT)		(48,058)	16,873	0	(336,879)	731	0
TOTAL FUND REVENUES & BEG. BALANCE		687,151	692,938	698,681	150,923	699,781	719,639
TOTAL FUND EXPENSES		735,209	676,065	698,681	487,802	699,050	719,639
FUND SURPLUS (DEFICIT)		(48,058)	16,873	0	(336,879)	731	0

FUND: LIBRARY FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2010-- ACTUAL	--2011-- ACTUAL	BUDGETED	2012 9 MO. ACTUAL	PROJECTED	--2013 -- FINAL BUDGET
BEGINNING BALANCE							
REVENUES							
99-00-00-4111	GENERAL PROPERTY TAX LEVY	416,000	418,000	418,000	0	418,000	418,000
99-00-00-4354	LSTA GRANTS	0	0	0	0	0	0
99-00-00-4512	LIBRARY FINES AND FEES	25,346	26,460	24,000	20,488	26,000	26,000
99-00-00-4600	CASH DRAWER OVERAGES/UNDERAGES	0	0	0	0	0	0
99-00-00-4621	LIBRARY MISC. REVENUE	403	1,406	0	2,444	0	0
99-00-00-4731	KENOSHA COUNTY REVENUES	6,834	8,173	10,378	5,189	10,378	11,975
99-00-00-4732	RACINE COUNTY REVENUES	2,395	2,618	4,010	2,005	4,010	5,510
99-00-00-4733	WALWORTH COUNTY REVENUES	197,425	213,258	241,243	120,621	241,243	257,981
99-00-00-4734	WAUKESHA COUNTY REVENUES	97	38	150	75	150	173
99-00-00-4735	ROCK COUNTY (ARROWHEAD) REV.	186	251	0	0	0	0
99-00-00-4736	JEFFERSON COUNTY REVENUES	203	0	0	0	0	0
99-00-00-4811	INTEREST EARNED	0	101	900	101	0	0
99-00-00-4812	DIVIDEND INCOME	6,454	8,237	0	0	0	0
99-00-00-4814	PORTFOLIO GAINS/LOSSES	25,858	(14,515)	0	0	0	0
99-00-00-4840	INSURANCE REIMBURSEMENTS	0	0	0	0	0	0
99-00-00-4892	DONATIONS	5,950	21,130	0	0	0	0
99-00-00-4900	PROCEEDS FROM BORROWING	0	7,781	0	0	0	0
99-00-00-4910	APPL. OF PR YR APPROPRIATIONS	0	0	0	0	0	0
TOTAL		687,151	692,938	698,681	150,923	699,781	719,639
TOTAL REVENUES:		687,151	692,938	698,681	150,923	699,781	719,639
EXPENSES							
99-00-00-5110	LIBRARY FT SALARIES	359,463	352,756	358,635	214,370	261,349	198,247
99-00-00-5120	LIBRARY PT WAGES	0	0	0	64,397	100,400	176,850
99-00-00-5132	HEALTH/DENTAL INSURANCE	80,678	80,287	81,000	61,703	81,000	90,000
99-00-00-5134	LIFE INSURANCE	1,273	1,205	1,200	1,016	1,200	1,300
99-00-00-5136	RETIREMENT FUND	36,613	28,710	18,488	14,207	18,488	23,000
99-00-00-5137	LIBRARY DISABILITY PREMIUMS	718	717	750	605	750	750
99-00-00-5152	LIBRARY SOCIAL SECURITY	27,453	26,862	27,289	21,153	27,289	29,000
99-00-00-5211	GENERAL ADMIN EXPENSES	3,612	5,889	4,000	2,508	4,000	4,500
99-00-00-5221	LIBRARY TELEPHONE/PAGER	2,029	1,868	2,400	1,905	2,700	2,700
99-00-00-5222	LIBRARY UTILITIES	19,029	18,560	19,600	13,504	16,000	17,000
99-00-00-5250	LIBRARY BLDG REPAIR	23,653	30,519	4,000	3,300	2,800	6,000
99-00-00-5310	LIBRARY OFFICE SUPPLIES	2,934	3,222	3,200	2,291	4,000	4,000
99-00-00-5312	LIBRARY POSTAGE	674	696	910	426	700	910
99-00-00-5313	WORKERS COMP INSURANCE	1,029	1,145	1,560	0	1,560	1,585
99-00-00-5314	LIABILITY & PROPERTY INSURANCE	7,360	7,812	8,000	0	8,000	8,240

**PUBLIC LIBRARY**

99 00-00

**4111 GENERAL PROPERTY TAX LEVY**

The portion of the general tax levy that is allocated to the Library's operations budget.

**4512 LIBRARY FINES & FEES**

Revenues generated from late fees for book returns and other materials.

**4600 CASH DRAWER OVERAGES/UNDERAGES**

When the cash drawers are rarely under or over, the difference is booked here.

**4621 LIBRARY MISCELLANEOUS REVENUES**

Revenues from other sources: includes room rentals, online payment convenience fees, etc.

**4731 KENOSHA COUNTY REVENUES**

A cost-share program with Kenosha County to help fund operations of the Library.

**4732 RACINE COUNTY REVENUES**

A cost-share program with Racine County to help fund operations of the Library.

**4733 WALWORTH COUNTY REVENUES**

A cost-share program with Walworth County to help fund operations of the Library.

**4734 WAUKESHA COUNTY REVENUES**

A cost-share program with Waukesha County to help fund operations of the Library.

**4735 ROCK COUNTY (ARROWHEAD) LIBRARY REVENUES**

A cost-share program with Rock County to help fund operations of the Library.

**4736 JEFFERSON COUNTY REVENUES**

A cost-share program with Jefferson County to help fund operations of the Library.

**4811 INTEREST EARNED**

Income from invested funds for the Library.

**4812 DIVIDEND INCOME**

Income from investments within the donated accounts.

**4814 PORTFOLIO GAINS/LOSSES**

Gains and losses from the fluctuation in the portfolio valuation. These are from the donated accounts.

- 4892 DONATIONS**  
Moneys received by the Library from outside entities to purchase books and other purposes.
- 4910 APPLICATION OF PRIOR YEARS APPROPRIATIONS**  
Unreserved equity from prior years, carried over and applied to the new budget.
- 5110 LIBRARY FT SALARIES**  
Salaries of all full-time library employees.
- 5120 LIBRARY PT WAGES**  
Wages of all part time library employees.
- 5132 HEALTH & DENTAL INSURANCE**  
Allocation of the Library's proportionate share by a premium rate for those employees who are covered by the City Plan.
- 5134 LIFE INSURANCE**  
Any employee who has qualified for enrollment in the WRS retirement system also is eligible for life insurance.
- 5136 RETIREMENT**  
Any employee who qualifies is enrolled in the WRS retirement system. The Library pays one half of the 13.3% of employees' pay for this benefit. The employees pay the other half through payroll deductions.
- 5137 LIBRARY DISABILITY PREMIUMS**  
Sun Life Insurance carries the City's disability insurance on full-time employees.
- 5152 LIBRARY SOCIAL SECURITY**  
The Library covers the employer share (7.65% of wages) for FICA.
- 5211 GENERAL ADMINISTRATIVE EXPENSES**  
General operations expenses that are not categorized.
- 5221 LIBRARY TELEPHONE & PAGERS**  
All phones (hardwired and cellular) which are used in connection with the Library.
- 5222 LIBRARY UTILITIES**  
Gas, electric, water and sewer utilities are all booked here.
- 5250 LIBRARY BUILDING REPAIR**  
Costs of building repairs.

- 5310 LIBRARY OFFICE SUPPLIES**  
General Library office supplies.
- 5312 LIBRARY POSTAGE**  
General postage for mailing late notices, promotional materials and books through interlibrary loan.
- 5313 WORKERS COMPENSATION INSURANCE**  
Employee-related work injury insurance.
- 5314 LIABILITY & PROPERTY INSURANCE**  
General liability and property insurance are expensed here.
- 5332 STAFF CONTINUING EDUCATION**  
The cost of seminars and training of employees.
- 5350 LIBRARY MAINT SUPPLIES**  
The cost of maintenance supplies, such as janitorial items, etc.
- 5360 LIBRARY BLDG MAINT SERVICES**  
Maintenance services for the Library building that includes cleaning services, window cleaning, HVAC services, snow shoveling, etc.
- 5410 LIBRARY ADULT MATERIALS**  
Materials purchased for the benefit of the public and for their use, such as adult fiction and non-fiction books.
- 5411 LIBRARY YOUTH MATERIALS**  
Materials purchased for the benefit of the public and for their use, such as younger-aged fiction and non-fiction books.
- 5412 LIBRARY MAGAZINES & NEWSPAPERS**  
Periodicals purchased for the benefit of the public and for their use.
- 5413 LIBRARY REFERENCE MATERIALS**  
Reference materials, such as encyclopedias, Who's Who in America, etc. for the benefit of the public and for their use.
- 5414 LIBRARY NONPRINT MATERIALS**  
Non print materials are purchased for the benefit of the public and for their use, such as audiobook CDs, art, toys and games, etc.
- 5415 LIBRARY PROGRAMS**  
The Library frequently puts on educational programs for all ages as a way to educate the public about the Library.
- 5416 USE OF DONATED FUNDS**  
Purchases made from donated funds and this shows that the money has been spent appropriately.

- 5510 **LIBRARY SIRSI**  
Annual maintenance and updating services and placements.
- 5511 **LIBRARY CIRCULATION SUPPLIES**  
Supplies purchased for the check out area.
- 5512 **LIBRARY PROCESSING SUPPLIES**  
Supplies to get a book or other materials ready for public use.
- 5514 **LIBRARY COMPUTER HARDWARE**  
The Library provides computer access to the public and has computers that employees use for Library operations.
- 5515 **LIBRARY COMPUTER SOFTWARE**  
The computer software purchased is for the public use and separate software is for employee use.
- 5516 **LIBRARY IT CONSULTING SERVICES**  
The cost of computer consulting services presently provided by Lakeshores Library System.
- 5532 **LIBRARY EQUIPMENT LEASES & MAINTENANCE**  
Some of the larger pieces of equipment at the library are leased. Also, the maintenance agreements and toner purchases are expensed here.
- 5623 **SHARED SAVINGS PRINCIPAL PAYMENTS**  
Amounts paid per the debt amortization schedule. This is the 5 year loan from the Alliant Energy Shared Savings Program that funded new energy efficient lights that have resulted in a reduction in electricity costs. This debt will be paid off in December of 2016.
- 5663 **SHARED SAVINGS INTEREST PAYMENTS**  
The interest payments corresponding to the principal account 5623. This debt will be paid off December of 2016.
- 5780 **LIBRARY CONTINGENCY**  
Funds budgeted for expenses that may arise that are not budgeted elsewhere. These funds can only be used with a Library Board resolution to transfer the budget amounts.